

ORIGINAL



0000140257

RECEIVED

BEFORE THE ARIZONA CORPORATION COMMISSION

2012 OCT 30 P 1:12

GARY PIERCE

Chairman

BRENDA BURNS

Commissioner

SANDRA D. KENNEDY

Commissioner

PAUL NEWMAN

Commissioner

BOB STUMP

Commissioner

ARIZONA CORPORATION COMMISSION
DOCKET CONTROL

DOCKETED

OCT 30 2012

DOCKETED BY

LM

IN THE MATTER OF THE
APPLICATION OF AVRA WATER CO-
OP, INC., AN ARIZONA
CORPORATION, FOR A
DETERMINATION OF THE FAIR
VALUE OF ITS UTILITY PROPERTY
AND FOR AN INCREASE IN ITS
WATER RATES AND CHARGES FOR
UTILITY SERVICES.

DOCKET NO. W-02126A-11-0480

NOTICE OF FILING REJOINDER
TESTIMONY OF THOMAS J.
BOURASSA

Avra Water Co-Op, Inc. ("Avra"), through undersigned counsel, hereby files the
Rejoinder Testimony of Thomas J. Bourassa, attached hereto.

RESPECTFULLY SUBMITTED this 30th day of October, 2012.

MUNGER CHADWICK, P.L.C.

Robert J. Metli

Robert J. Metli, Esq.
2398 E. Camelback Road, Suite 240
Phoenix, Arizona 85016
Attorney for Avra Water Co-Op, Inc.

ORIGINAL and 13 copies of the
foregoing hand-delivered for filing
this 30th day of October, 2012, to:

Docket Control
ARIZONA CORPORATION COMMISSION
1200 West Washington
Phoenix, Arizona 85007

1 COPY of the foregoing mailed this
2 30th day of October, 2012, to:

3 Jane L. Rodda
4 Administrative Law Judge
5 ARIZONA CORPORATION COMMISSION
6 400 West Congress, Suite 218
7 Tucson, Arizona 85701

8 COPY of the foregoing hand-delivered
9 this 30th day of October, 2012, to:

10 Janice Alward
11 Chief Counsel
12 ARIZONA CORPORATION COMMISSION
13 1200 West Washington
14 Phoenix, Arizona 85007

15 Lyn Farmer
16 Chief Administrative Law Judge
17 ARIZONA CORPORATION COMMISSION
18 1200 West Washington
19 Phoenix, Arizona 85007

20 Wes Van Cleve
21 Legal Division
22 ARIZONA CORPORATION COMMISSION
23 1200 West Washington
24 Phoenix, Arizona 85007

25 Scott Hesla
26 Legal Division
ARIZONA CORPORATION COMMISSION
1200 West Washington
Phoenix, Arizona 85007

Gerald Becker
Utilities Division
ARIZONA CORPORATION COMMISSION
1200 West Washington
Phoenix, Arizona 85007

Steven Olea, Director
Utilities Division
ARIZONA CORPORATION COMMISSION
1200 West Washington
Phoenix, Arizona 85007



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION
OF AVRA WATER CO-OP, INC., AN
ARIZONA CORPORATION, FOR A
DETERMINATION OF THE CURRENT
FAIR VALUE OF ITS UTILITY PLANT
AND PROPERTY AND INCREASES IN
ITS WATER RATES AND CHARGES FOR
UTILITY SERVICE.

DOCKET NO. W-02126A-11-0480

REJOINDER TESTIMONY OF

THOMAS J. BOURASSA

ON BEHALF OF AVRA WATER CO-OP, INC.

(RATE BASE, INCOME STATEMENT, RATE DESIGN)

October 30, 2012

1 **I. INTRODUCTION AND PURPOSE OF TESTIMONY.**

2 **Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A1. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive,
4 Phoenix, Arizona 85029.

5 **Q2. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

6 A2. On behalf of the applicant, Avra Water Co-Op, Inc. ("Avra Water" or the
7 "Company").

8
9 **Q3. HAVE YOU PREVIOUSLY SUBMITTED DIRECT AND REBUTTAL**
10 **TESTIMONY IN THE INSTANT CASE?**

11 A3. Yes, my direct testimony was submitted in support of the initial application in this
12 docket addressing rate base, revenues and expenses, and rate design. I also
13 submitted rebuttal testimony covering these same areas of the instant case.

14
15 **Q4. WHAT IS THE PURPOSE OF THIS REJOINDER TESTIMONY?**

16 A4. I will provide rejoinder testimony in response to the surrebuttal filing by Staff.
17 More specifically, my rejoinder testimony relates to rate base, income statement,
18 revenue requirement and rate design for Avra Water.

19
20 **II. SUMMARY OF AVRA WATER'S REJOINDER POSITION**

21 **Q6. WHAT IS THE REVENUE INCREASE THAT THE COMPANY IS**
22 **PROPOSING IN THIS REJOINDER TESTIMONY?**

23 A6. The Company is proposing a total revenue requirement of \$1,793,712 which
24 constitutes an increase in revenues of \$181,151 or 11.62 percent increase over
25 adjusted test year revenues of \$1,612,561.
26

1
2 **Q7. HOW DOES THIS COMPARE WITH THE COMPANY'S REBUTTAL**
3 **FILING?**

4 A7. The Company's proposed rate base remains the same as it proposed in its rejoinder
5 filing. The revenue requirement and revenue increase are somewhat less than in it
6 proposed in its rebuttal filing primarily because the Company is now proposing a
7 reduction in its requested rate case expense.

8
9 **Q8. WHAT ARE THE PROPOSED REVENUE REQUIREMENTS AND RATE**
10 **INCREASES FOR THE COMPANY AND STAFF AT THIS STAGE OF**
11 **THE PROCEEDING?**

12 A8. The proposed revenue requirements and proposed rate increases are as follows:

	<u>Revenue Requirement</u>	<u>Revenue Incr.</u>	<u>% Increase</u>
Company-Rebuttal	\$1,799,891	\$ 187,331	11.62%
Staff-Surrebuttal	\$1,798,019	\$ 151,474	9.20%
Company Rejoinder	\$1,793,712	\$ 181,151	11.23%

17
18 **Q9. PLEASE SUMMARIZE THE DIFFERENCE BETWEEN THE PARTIES AT**
19 **THIS STAGE OF THE PROCEEDING.**

20 A9. There remain two revenue and/or expense differences between the parties at this
21 stage of the proceeding. First, Staff continues to reject the Company's downward
22 revenue annualization adjustment of approximately \$34,000. Second, there remains
23 a difference in the parties' respective rate case expense recommendations. The
24 Company has reduced its recommendation from \$80,000 amortized over 4 years or
25 \$20,000 annually to \$60,000 amortized over 4 years or \$15,000 annually. Staff
26

1 proposes rate case expense of \$40,000 normalized over 3 years or \$13,333
2 annually – an annual difference of \$1,667 compared to the Company.

3 There are also rate design differences between the parties. The Company
4 continues to propose a rate design which encourages conservation while at the
5 same time providing a higher degree of revenue stability. The Company also
6 believes its rate design more appropriately considers the characteristics of its
7 customer base.

8
9 **III. RATE BASE**

10
11 **Q10. WOULD YOU PLEASE IDENTIFY THE PARTIES' RESPECTIVE RATE**
12 **BASE RECOMMENDATIONS?**

13 A10. Yes, the rate bases proposed by the parties at this stage of the proceeding are as
14 follows:

	<u>OCRB</u>	<u>FVRB</u>
15 Company-Direct	\$ 6,560,563	\$ 6,560,563
16 Staff	\$ 6,560,563	\$ 6,560,563
17 Company Rebuttal	\$ 6,560,563	\$ 6,560,563

18
19
20 **Q11. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED**
21 **ORIGINAL COST RATE BASE, AND IDENTIFY ANY ADJUSTMENTS**
22 **YOU HAVE ACCEPTED FROM STAFF?**

23 A11. The Company is not proposing rebuttal adjustments to rate base. Rebuttal
24 Schedule B-2, page 1 and 2, summarize the rebuttal OCRB. The Company and
25 Staff are in agreement on the rate base.¹

26 ¹ See Staff Surrebuttal Schedule GWB-3.

1
2 **IV. INCOME STATEMENT**

3 **Q12. WOULD YOU PLEASE DISCUSS THE COMPANY'S PROPOSED**
4 **REJOINDER ADJUSTMENTS TO REVENUES AND EXPENSES AND**
5 **IDENTIFY ANY ADJUSTMENTS YOU HAVE ACCEPTED FROM**
6 **STAFF?**

7 A12. The Company is proposing one rejoinder adjustment to revenue and/or expenses.
8 The rebuttal income statement is summarized on Rejoinder Schedule C-1, pages 1-
9 2. The details of the Company's rejoinder proposed adjustments are detailed on
10 Rejoinder Schedule C-2, pages 1-2.

11 As already mentioned, the Company is proposing a reduction to rate case
12 expense from \$80,000 amortized over 4 years or \$20,000 annually to \$60,000
13 amortized over 4 years or \$15,000 annually. See rejoinder adjustment number one
14 as shown on Rejoinder Schedule C-2, page 2.
15

16 **Q13. HAS STAFF ADDRESSED THE COMPANY'S CONCERNS OVER STAFF**
17 **PROPERTY TAX CALCULATION AND THE PURCHASED POWER**
18 **ANNUALIZATION?**

19 A13. Yes.²
20

21 **Q14. PLEASE DISCUSS THE REMAINING REVENUE AND EXPENSE**
22 **DIFFERENCES BETWEEN STAFF AND THE COMPANY.**
23
24
25

26 ² See Surrebuttal Testimony of Gerald W. Becker ("Becker Sb.") at 2-3.

1 **A. Revenue and Expense Issues Between the Parties**

2 **1. Revenue Annualization.**

3 A14. Staff continues to reject the Company proposed a downward revenue annualization
4 adjustment of \$34,239.³ Staff now asserts the information provided to disprove
5 Staff's claim of seasonality in Avra's customer base does not provide any
6 additional information to support the Company's original position.⁴ I am confused
7 to say the least. The information provided in my rebuttal testimony specifically
8 rebutts Staff basis for rejection of the revenue annualization as set forth in its direct
9 testimony where Staff stated that it "determined that during the test year and each
10 of the two prior years, the customer base reflects seasonal fluctuations in the
11 number of customers and not an overall increase or decrease that would otherwise
12 justify an annualization adjustment."⁵

13 **Q15. DOESN'T STAFF APPEAR TO BACK AWAY FROM ITS SEASONALITY**
14 **ARGUMENT?**

15 A15. Yes. Staff states "the Co-Op seems overly concerned with Staff's characterization
16 of the customer base as 'seasonal'.⁶ This is odd since Staff specifically asserted
17 that seasonality was the basis for its rejection of the Company's revenue
18 annualization.

19
20 **Q16. ON WHAT BASIS DOES STAFF NOW RELY ON TO REJECT THE**
21 **COMPANY'S REVENUE ANNUALIZATION?**

22 A16. Yes. Staff asserts that the Company's revenue annualization is flawed and points

23 ³ Becker Sb. at 3-4.

24 ⁴ Becker Sb. at 5.

25 ⁵ See Direct Testimony of Gerald W. Becker ("Becker Dt.") at 6-7.

26 ⁶ Becker Sb. at 3.

1 to the June billing spike, which Staff calls an “anomalous activity” and the cause of
2 a flaw in the Company’s revenue annualization.⁷

3
4 **Q17. DIDN’T YOU EXPLAIN THE JUNE BILLING SPIKE IN YOUR**
5 **REBUTTAL TESTIMONY?**

6 A17. Yes. As I explained, the June billing spike during the test year was caused by the
7 consolidation of billing cycles (a non-recurring event) which caused a one month
8 spike in the bill counts.⁸ This was a known and measurable non-recurring event
9 during the test year. Accordingly, it must be taken into consideration through the
10 Company’s revenue annualization to more properly reflect revenues on a going-
11 forward basis.

12
13 **Q18. PLEASE ELABORATE ON THE CONSOLIDATION OF BILLING**
14 **CYCLES WHICH OCCURRED IN JUNE OF THE TEST YEAR.**

15 A18. Prior to the consolidation of billing cycles, the Company had two billing cycles.
16 The first billing cycle (“Cycle 1”) was billed at the middle of the month and the
17 second billing cycle (“Cycle 2”) was billed at the end of the month. Cycle 1
18 overlapped the prior month and the current month. The objective of the
19 consolidation was to have one billing cycle and have all customers billed at the end
20 of the month. By having one billing cycle the Company believed it could gain
21 efficiencies and gain better tracking of water loss. That said, in order to
22 accomplish the consolidation, Cycle 1 was billed at the middle of the month as
23 normal and then billed again at the end of the month to bring the two billing cycles
24 into synchronization. In July and August all customers were billed at the end of the

25 ⁷ *Id.*

26 ⁸ *See* Rebuttal Testimony of Thomas J. Bourassa (“Bourassa Rb.”) at 11.

1 month.

2 As should be obvious, the number of billings for June was much higher than
3 normal and this event will not be repeated going forward. Similar to test year
4 adjustments for non-recurring test year operating expenses, which Staff regularly
5 proposes and the Commission to remove from test year operating expenses, the
6 revenue annualization adjustment should be adopted.

7
8 **Q19. HAVE YOU EXAMINED THE BILL COUNTS FOR THE 12 MONTHS**
9 **FOLLOWING THE TEST YEAR? AND WHAT DOES THE DATA SHOW?**

10 A19. Yes. I have included as Rejoinder Exhibit TJB-RJ-1 a schedule showing the
11 customer monthly bill counts with a comparison to the following year and a
12 schedule showing the customer monthly bill count revenues with a comparison to
13 the following year. As expected, an examination of the monthly bill counts for
14 fiscal year 2012 shows no billing spike in any of the 12 months following the test
15 year. See page 1 of Rejoinder Exhibit TJB-RJ-1. Further, the June billing spike
16 which occurred during the test year is not repeated in June of the following year.

17
18 **Q20. PLEASE ELABORATE.**

19 A20. As shown on page 1 of Rejoinder Exhibit TJB-RJ-1, during the test year, the June
20 billings totaled 3,163 whereas the following year June billings totaled 2,504 – a
21 reduction of 659 bills. The reduction in bills for June assumed in the revenue
22 annualization is 628 bills⁹, somewhat less than the 659 bill difference referenced
23 above.

24 My examination also shows that the total billings in the following year are

25 ⁹ The 628 can be found by totaling the June increase in billings found on the revenue
26 annualization schedules. See Direct Schedule C-2, pages 5.1 to 5.11.

1 far less than assumed in the revenue annualization. Let me explain. The number of
2 billings assumed in the revenue annualization is 30,420.¹⁰ During the following 12
3 months the number of billings was 30,084 – an overall reduction of 875 bills. The
4 overall reduction in annual billings assumed by the revenue annualization is 539
5 bills.¹¹ The 875 bill reduction in the following year suggests that, aside from not
6 repeating the June billing spike, Avra Water lost some customers during the
7 following year. It also suggests that the revenue annualization proposed by Avra
8 Water is conservative.

9
10 **Q21. HOW DOES THE TEST YEAR-END NUMBER OF CUSTOMERS**
11 **COMPARE THE FOLLOWING YEAR-END NUMBER OF CUSTOMERS?**

12 A21. The test year-end number of customers was 2,535 and the following year-end
13 number of customers was 2,494 – a reduction of 41 customers.

14
15 **Q22. HOW DOES THE FOLLOWING YEAR JUNE METERED REVENUES**
16 **COMPARE TO THE TEST YEAR JUNE METERED REVENUES?**

17 A22. A comparison of the June bill count revenues for the test year and the following
18 year shows the June revenues are down by \$39,364. *See* page 2 of Rejoinder
19 Exhibit TJB-RJ-1. The reduction in the test year June bill count revenues assumed
20 by the revenue annualization is \$39,498¹² - slightly more than assumed in the
21 revenue annualization.

22 Overall metered revenues in the following year are also down by about

23
24 ¹⁰ The 30,420 is derived by multiplying the year-end number of customers of 2,535 by 12 months.

25 ¹¹ *See* Rejoinder Schedule H-1.

26 ¹² The \$39,498 can be found by totaling the June increase in revenues found on the revenue annualization schedules. *See* Direct Schedule C-2, pages 5.1 to 5.11.

1 \$94,000 compared to the test year. Test year bill count metered revenues before
2 the revenue annualization were \$1,611,159.¹³ The following year bill count
3 metered revenues were \$1,516,405. The approximately \$95,000 reduction in bill
4 count revenues is partly due to the non-repeating June billing spike and customer
5 loss as well as reduced usage – most likely from wetter weather during the
6 following 12 months. The reduction in total billings of 875 bills from the test year
7 to the following year accounts for approximately \$44,000¹⁴ of the \$94,000. The
8 remaining \$50,000 reduction of revenues is from a reduction in water sales (water
9 usage).¹⁵

10
11 **Q23. IS THE COMPANY SUGGESTING THE ADJUSTED TEST YEAR**
12 **REVENUES USED TO DETERMINE THE REVENUE REQUIREMENT IN**
13 **THE INSTANT CASE BE ADJUSTED FURTHER DOWNWARD THAN**
14 **THE APPROXIMATELY \$34,000 RECOMMENDED BY THE COMPANY**
15 **THROUGH ITS REVENUE ANNUALIZATION?**

16 **A23.** No. However, the revenue reduction does highlight the inherent problems of using
17 an historical test year with limited out of period adjustments to make the test year
18 more normal. It also highlights the significant revenue swings than can occur with
19 inverted tier rate designs caused by changes water usage.

20 ¹³ See Rejoinder Schedule H-1.

21 ¹⁴ The \$44,000 is computed as follows: 875 bills times the average bill for all customers of
22 approximately \$51.

23 ¹⁵ The approximately \$50,000 revenue reduction from a reduction in usage can be validated by
24 taking the difference between years in the overall customer usage (in 1,000 gallons), multiplying
25 this difference by the 2nd tier commodity rate or 3rd tier commodity rate, then multiplying this
26 result by the average number of 2012 customers, and finally multiplying this result by 12. So,
using the 2nd tier commodity rate of \$2.35 and the 2012 average number of customers 2,507, the
result is \$48,507 (686/1000 times \$2.35 times 2,507 times 12). Using the 3rd tier commodity rate
and the 2012 average number of customers of 2,507 the result is \$51,603. The \$50,000 falls
approximately at the mid-point of these two values.

1
2 **Q24. PLEASE RESPOND TO STAFF'S ASSERTION THAT THE COMPANY'S**
3 **EXPLANATION OF THE JUNE BILLING SPIKE SUGGESTS THE**
4 **CUSTOMTER BASE IS STATIC.**

5 A24. Frankly, Staff suggestion does not make any sense.¹⁶ As the information provided
6 in my rebuttal testimony demonstrates the customer base is not static. In fact, the
7 plots provided in my rebuttal testimony indicate a general downward trend in the
8 customer base prior to the test year. During the test year, there was some, but very
9 little, customer growth. This makes sense considering the poor economic
10 conditions during the years examined. I explained in my rebuttal testimony, the
11 revenue annualization does not just account for the June billing spike, but also
12 underlying growth.¹⁷ The evidence does not suggest, nor does the Company assert,
13 the customer base is static. More importantly, the evidence does not suggest the
14 revenue annualization is flawed.

15
16 **Q25. PLEASE RESPOND THE STAFF'S ASSERTION THAT YOUR PLOTS**
17 **USE DATA 4 MONTHS BEYOND THE TEST YEAR AND THEREFORE**
18 **DOES NOT REPRESENT KNOWN AND MEASURABLE CHANGE TO**
19 **THE TEST YEAR.**

20 A25. I am perplexed by Staff's assertion and implication that the data and plots
21 presented in my rebuttal testimony are not relevant and/or meaningful to the issue
22 surrounding the revenue annualization. The Company is not suggesting a change
23 the test year revenues so that annualized revenues reflect the customer levels 4
24 months beyond the test year. Nor is the Company suggesting that the test year

25 ¹⁶ Becker Sb. at 3.

26 ¹⁷ Bourassa Rb. at 10-15.

1 revenues be adjusted so that the annualized revenues reflect the customer levels at
2 the end of the 12 months following the test year. Rather, the known and
3 measurable information presented here and in my Rebuttal Testimony that is
4 beyond the test year are used to support the Company's revenue annualization and
5 to rebut Staff's arguments to have the Commission reject the revenue
6 annualization. First, the known and measurable information was used to
7 demonstrate that no seasonality exists and to rebut Staff's original assertion about
8 seasonality. Second, the information was used to demonstrate that the June billing
9 spike was a one-time, non-recurring event to rebut Staff's latest assertions
10 concerning the June billing spike.

11 The body of evidence in the instant case not only disproves Staff's assertion
12 of seasonality but also supports the Company's assertions that the June billing
13 spike was a one-time (non-recurring) known and measurable occurrence that must
14 be taken into account as a known and measurable change to the test year – which is
15 proper under the Commission Rules.¹⁸ Based upon the evidence one can only
16 conclude that neither of the assertions advanced by Staff in this case render the
17 Company's revenue annualization flawed. The Commission should reject the Staff
18 recommendation.

19
20 **2. Rate Case Expense.**

21 **Q26. PLEASE DISCUSS THE DIFFERENCE BETWEEN THE PARTIES WITH**
22 **RESPECT TO RATE CASE EXPENSE.**

23 A22. Staff continues to recommend rate case expense of \$40,000 normalized over 3
24 years or \$13,333 annually.¹⁹ The Company now recommends rate case expense of

25 ¹⁸ Arizona Administrative Code R-14-103.

26 ¹⁹ See Staff Surrebuttal Schedule GWB- 13.

1 \$60,000 amortized over 4 years or \$15,000 annually – an annual difference of
2 approximately \$1,700. At this stage of the proceeding the Company believes its
3 rate case expense will meet or exceed its \$60,000 recommendation. To date the
4 Company has expended over \$36,000 for rate case expense with the costs of
5 drafting rejoinder testimony, hearing preparation, hearing, post hearing briefing,
6 Open Meeting and rate case compliance yet to be incurred.
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

1 **V. RATE DESIGN**

2 **Q23. WHAT ARE THE COMPANY'S REJOINDER PROPOSED RATES?**

3 A23. The proposed rates for customers with a meter size of:

4

5

<u>Meter Size (Inch)</u>	<u>Monthly Minimum</u>	<u>Gallons included in Monthly Minimum</u>
6 5/8	\$ 28.29	0
7 3/4	\$ 42.44	0
8 1	\$ 70.73	0
9 1 1/2	\$ 141.46	0
10 2	\$ 226.34	0
11 3	\$ 452.69	0
12 4	\$ 707.32	0
13 6	\$ 1,414.65	0
14 Standpipe/Bulk	\$ 0.00	0

15

16

17 NOTE: Master Metering/Multiple Dwellings on one meter: All dwellings,

18 beyond direct connection which cross property lines, will be charged 100

19 percent of monthly minimum, and/or are required to have their own meter.

20 If the meter serves more than one dwelling on the same property, the second

21 and each additional connection shall each pay 50% of monthly minimum for

22 the size meter. Responsibility for payment remains with master meter

23 customer.

24 The commodity charges and tiers by meter size are:

25

26

<u>Meter Size (Inch)</u>	<u>Tier (gallons)</u>	<u>Charge per 1,000 gallons</u>
------------------------------	-----------------------	-------------------------------------

1	5/8 and 3/4 Inch	1 to 7,500	\$ 2.50
2		7,501 to 15,000	\$ 3.08
3		Over 15,000	\$ 3.66
4	1	0 to 18,750 gals	\$ 3.08
5		Over 18,750 gals	\$ 3.66
6	1-1/2	0 to 37,500 gals	\$ 3.08
7		Over 37,500 gals	\$ 3.66
8	2	0 to 60,000 gals	\$ 3.08
9		Over 60,000 gals	\$ 3.66
10	3	0 to 120,000 gals	\$ 3.08
11		Over 120,000 gals	\$ 3.66
12	4	0 to 187,500 gals	\$ 3.08
13		Over 187,500 gals	\$ 3.66
14	6	0 to 375,000 gals	\$ 3.08
15		Over 375,000 gals	\$ 3.66

16 The proposed standpipe rate and bulk water rate is \$4.00 per 1,000 gallons
17 with no minimum monthly charge.

18
19 **Q24. WHAT IS THE IMPACT OF THE COMPANY'S REJOINDER PROPOSED**
20 **RATES ON AN AVERAGE 5/8x3/4 INCH METERED RESIDENTIAL**
21 **CUSTOMER?**

22 A24. The present monthly bill for a 5/8x3/4 inch metered customer using an average of
23 9,221 gallons is \$48.68. The proposed monthly bill for a 5/8x3/4 inch metered
24 residential customer using an average of 9,221 gallons would be \$52.34, an
25 increase of \$3.66 or 7.51 percent compared to the present rates.

1
2 **Q25. PLEASE COMMENT ON THE STAFF PROPOSED RATE DESIGN.**

3 A25. I have no further comments at this time as Staff has not commented on my rebuttal
4 testimony supporting the Company proposed rate design. Staff continues to
5 propose the rate design it proposed in its direct testimony.²⁰
6

7 A. **Miscellaneous Charges.**

8 **Q26. IS THERE ANY DISAGREEMENT BETWEEN THE STAFF AND THE**
9 **COMPANY REGARDING MISCELLANEOUS CHARGES?**

10 A26. No.
11

12 **Q27. IS THERE ANY DISAGREEMENT BETWEEN THE STAFF AND THE**
13 **COMPANY REGARDING THE OFF-SITE HOOK-UP FEES?**

14 A27. No.
15

16 **Q28. DOES THAT CONCLUDE YOUR REJOINDER TESTIMONY?**

17 A28. Yes. Although my silence on any issue not discussed herein does not necessarily
18 constitute agreement with Staff as to matters or arguments I have not addressed.
19
20
21
22
23
24
25

26 ²⁰ Becker Sb. at 5.

TABLE OF CONTENTS

I.	INTRODUCTION AND PURPOSE OF TESTIMONY.....	1
II.	SUMMARY of AVRA WATER's REJOINDER position	1
III.	RATE BASE	3
IV.	INCOME STATEMENT	4
A.	Revenue and Expense Issues Between the Parties.....	5
1.	Revenue Annualization	5
2.	Rate Case Expense	11
V.	RATE DESIGN.....	13
A.	Miscellaneous Charges.	15

**Avra Water Co-Op, Inc.
Docket No. W-02126A-11-0480**

**THOMAS J. BOURASSA
REJOINDER TESTIMONY
(RATE BASE, INCOME STATEMENT,
RATE DESIGN)**

October 30, 2012

EXHIBIT TJB-RJ-1

Avra Water Co-Op, Inc.
Customer Bill Count Summary
Test Year Ended August 31, 2011

Meter Size	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
Classification													
5/8x3/4 Inch	2,357	2,350	2,361	2,342	2,349	2,352	2,364	2,356	2,357	2,913	2,352	2,362	28,815
5/8x3/4 Inch	109	117	116	116	115	116	114	114	115	161	115	115	1,423
5/8x3/4 Inch	5	5	5	5	5	5	5	5	5	7	5	5	62
3/4 Inch	26	26	25	25	25	25	25	25	25	38	25	25	315
3/4 Inch	1	1	1	1	1	1	1	1	1	2	1	1	13
1 Inch	17	17	18	18	18	18	19	19	20	31	20	20	235
1 1/2 Inch	2	2	2	2	2	2	2	2	2	3	2	2	25
2 Inch Meter	3	3	3	3	3	3	3	3	3	3	3	3	36
4 Inch	1	1	1	1	1	1	1	1	1	2	1	1	13
6 Inch	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction/Standpipe	-	1	1	2	2	2	2	3	3	3	2	1	22

2011 bill count totals	2,521	2,523	2,533	2,515	2,521	2,525	2,536	2,529	2,532	3,163	2,526	2,535	30,959
2012 bill count totals	2,515	2,527	2,509	2,501	2,511	2,504	2,508	2,502	2,501	2,504	2,508	2,494	30,084
Difference	(6)	4	(24)	(14)	(10)	(21)	(28)	(27)	(31)	(659)	(18)	(41)	(875)

Avra Water Co-Op, Inc.
Bill Count Revenue Summary by Month
Test Year Ended August 31, 2011

Meter Size	Month of Sep	Month of Oct	Month of Nov	Month of Dec	Month of Jan	Month of Feb	Month of Mar	Month of Apr	Month of May	Month of Jun	Month of Jul	Month of Aug	Total Year
5/8x3/4 Inch	121,721	117,610	112,659	106,133	101,183	106,970	103,530	111,132	119,961	170,426	129,165	123,182	1,423,672
5/8x3/4 Inch	9,080	9,407	8,704	8,208	7,484	8,029	7,466	8,217	9,156	14,676	10,094	9,883	110,405
5/8x3/4 Inch	479	502	495	478	460	477	458	479	457	700	493	474	5,953
3/4 Inch	1,485	1,436	1,483	1,414	1,374	1,406	1,368	1,475	1,476	2,636	1,750	1,611	18,913
3/4 Inch	395	375	355	365	297	352	292	320	352	762	380	380	4,624
1 Inch	1,707	1,744	1,823	1,685	1,568	1,661	1,695	1,966	2,050	3,441	2,112	2,098	23,548
1 1/2 Inch	344	328	316	328	323	330	321	321	325	482	319	335	4,070
2 Inch Meter	756	762	757	753	759	766	749	746	795	851	916	787	9,396
4 Inch	825	797	790	800	757	807	785	774	835	1,486	713	771	10,140
6 Inch	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction/Standpipe	-	6	2	4	20	32	32	126	94	66	24	30	436
Total 2011 bill count metered revenues	136,792	132,966	127,384	120,167	114,226	120,830	116,697	125,555	135,500	195,526	145,966	139,550	1,611,159
Total 2012 bill count metered revenues	135,382	135,275	116,648	107,751	110,935	109,648	119,280	128,897	140,575	156,162	127,254	128,598	1,516,405
Difference	(1,410)	2,308	(10,736)	(12,416)	(3,291)	(11,182)	2,583	3,342	5,075	(39,364)	(18,712)	(10,952)	(94,755)

**Avra Water C-Op, Inc.
Docket No. W-02126A-11-0480**

**THOMAS J. BOURASSA
REJOINDER TESTIMONY
(RATE BASE, INCOME STATEMENT,
RATE DESIGN)**

October 30, 2012

SCHEDULES

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rejoinder Schedule A-1
Page 1
Witness: Bourassa

Line
No.

1	Fair Value Rate Base	\$	6,560,563
2			
3	Adjusted Operating Income		127,568
4			
5	Current Operating Margin		7.91%
6			
7	Required Operating Income	\$	304,931
8			
9	Required Operating Margin		17.00%
10			
11	Operating Income Deficiency	\$	177,363
12			
13	Gross Revenue Conversion Factor		1.0214
14			
15	Increase in Gross Revenue		
16	Requirement	\$	181,151
17			
18	Adjusted Test Year Revenues	\$	1,612,561
19	Increase in Gross Revenue Revenue Requirement	\$	181,151
20	Proposed Revenue Requirement	\$	1,793,712
21	% Increase		11.23%
22			
23	Current Return on Fair Value Rate Base		1.94%
24	Proposed Return on Fair Value Rate Base		4.65%
25			
26			

27	Customer	Present	Proposed	Dollar	Percent
28	Classification	Rates	Rates	Increase	Increase
29	(Residential Commercial, Irrigation)				
30	5/8x3/4 Inch	\$ 1,423,672	\$ 1,582,033	\$ 158,361	11.12%
31	5/8x3/4 Inch Multi-dwelling 2 units	110,405	125,835	15,430	13.98%
32	5/8x3/4 Inch Multi-dwelling 3 units	5,953	6,646	692	11.63%
33	3/4 Inch	18,913	20,240	1,327	7.02%
34	3/4 Inch Multi-dwelling 7 units	4,624	5,648	1,023	22.13%
35	1 Inch	23,548	26,612	3,064	13.01%
36	1 1/2 Inch	4,070	4,236	165	4.06%
37	2 Inch Meter	9,396	9,873	477	5.07%
38	4 Inch	10,140	10,472	332	3.27%
39	6 Inch	-	-	-	0.00%
40	Construction/Standpipe	436	436	-	0.00%
41					
42	Revenue Annualization	\$ (34,239)	\$ (38,374)	(4,135)	12.08%
43					
44	Subtotal	\$ 1,576,921	\$ 1,753,657	\$ 176,737	11.21%
45					
46	Other Water Revenues	\$ 40,778	\$ 40,778	-	0.00%
47	Reconciling Amount	(5,138)	(723)	4,415	-85.93%
48	Reounding	-	-	-	0.00%
49	Total of Water Revenues	\$ 1,612,560	\$ 1,793,712	\$ 181,152	11.23%

52 SUPPORTING SCHEDULES:

53 B-1
54 C-1
55 C-3
56 H-1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Summary of Rate Base

Exhibit
Rejoinder Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	\$ 15,919,009	\$ 15,919,009
3	Less: Accumulated Depreciation	5,134,380	5,134,380
4			
5	Net Utility Plant in Service	\$ 10,784,629	\$ 10,784,629
6			
7	<u>Less:</u>		
8	Advances in Aid of		
9	Construction	301,520	301,520
10	Contributions in Aid of		
11	Construction - Net of amortization	3,816,759	3,816,759
12	Service Line and Meter Charges	55,702	55,702
13	Customer Security Deposits	50,084	50,084
14			
15			
16			
17	<u>Plus:</u>		
18	Working capital	-	-
19			
20	Total Rate Base	\$ 6,560,563	\$ 6,560,563
21			
22			
23			
24	<u>SUPPORTING SCHEDULES:</u>		
25	B-2		
26	B-3		
27	B-5		
28			
29			

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments

Exhibit
Rejoinder Schedule B-2
Page 1
Witness: Bourassa

Line No.		Adjusted at end of Test Year	Proforma Adjustments Amount	Rejoinder Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	\$ 15,919,009	-	\$ 15,919,009
3				
4	Less:			
5	Accumulated			
6	Depreciation	5,134,380	-	5,134,380
7				
8				
9	Net Utility Plant			
10	in Service	\$ 10,784,629		\$ 10,784,629
11				
12	Less:			
13	Advances in Aid of			
14	Construction	301,520	-	301,520
15				
16	Contributions in Aid of			
17	Construction - Net	3,816,759	-	3,816,759
18				
19	Service Line and Meter Installation Chgs	55,702		55,702
20	Customer Security Deposits	50,084	-	50,084
21				-
22				-
23				
24	Plus:			
25	Working capital	-	-	-
26				-
27				
28	Total	<u>\$ 6,560,563</u>		<u>\$ 6,560,563</u>

SUPPORTING SCHEDULES:
B-2, pages 2

RECAP SCHEDULES:
B-1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments

Line No.		Adjusted at end of Test Year	Proforma Adjustments			Rejoinder Adjusted at end of Test Year
			1 Intentionally Left Blank	2 Intentionally Left Blank	3 Intentionally Left Blank	
1	Gross Utility Plant in Service	\$ 15,919,009				\$ 15,919,009
2						
3						
4	Less:					
5	Accumulated Depreciation	5,134,380				5,134,380
6						
7						
8						
9	Net Utility Plant in Service	\$ 10,784,629	\$ -	\$ -	\$ -	\$ 10,784,629
10						
11						
12	Less:					
13	Advances in Aid of Construction	301,520				301,520
14						
15						
16	Contributions in Aid of Construction (CIAC)	5,196,263				5,196,263
17						
18						
19	Accumulated Amort of CIAC	(1,379,503)				(1,379,503)
20						
21	Meter and Service Line Charges	55,702				55,702
22	Customer Security Deposits	50,084				50,084
23						
24						
25	Plus:					
26	Allowance for Working Capital	-				-
27						
28	Total	\$ 6,560,563	\$ -	\$ -	\$ -	\$ 6,560,563
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						

SUPPORTING SCHEDULES:
B-2, pages 3-5

Line No.	Plant-in-Service	Acct. No.	Description	Adjustments				Rejoinder Adjusted Original Cost
				A	B	C	D	
				Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	
1		301	Organization Cost	8,685				8,685
2		302	Franchise Cost					
3		303	Land and Land Rights	198,608				198,608
4		304	Structures and Improvements	402,511				402,511
5		305	Collecting and Impounding Res.	242,095				242,095
6		306	Lake River and Other Intakes					
7		307	Wells and Springs	3,340,637				3,340,637
8		308	Infiltration Galleries and Tunnels					
9		309	Supply Mains					
10		310	Power Generation Equipment					
11		311	Electric Pumping Equipment	968,217				968,217
12		320	Water Treatment Equipment					
13		320.1	Water Treatment Plant					
14		320.2	Chemical Solution Feeders	97,660				97,660
15		330	Dist. Reservoirs & Standpipe					
16		330.1	Storage tanks	1,922,659				1,922,659
17		330.2	Pressure Tanks					
18		331	Trans. and Dist. Mains	6,992,548				6,992,548
19		333	Services	512,676				512,676
20		334	Meters	509,219				509,219
21		335	Hydrants	29,829				29,829
22		336	Backflow Prevention Devices					
23		339	Other Plant and Misc. Equip.	109,280				109,280
24		340	Office Furniture and Fixtures	223,224				223,224
25		340.1	Computers and Software					
26		341	Transportation Equipment	193,777				193,777
27		342	Stores Equipment					
28		343	Tools and Work Equipment	122,220				122,220
29		344	Laboratory Equipment					
30		345	Power Operated Equipment					
31		346	Communications Equipment	45,166				45,166
32		347	Miscellaneous Equipment					
33		348	Other Tangible Plant					
34								
35								
36								
37								
38								
39			TOTALS	\$ 15,919,009	\$ -	\$ -	\$ -	\$ 15,919,009
40								
41			Plant-in-Service per Books					\$ 15,919,009
42								
43			Increase (decrease) in Plant-in-Service					\$ -
44								
45			Adjustment to Plant-in-Service					\$ -
46								
47			SUPPORTING SCHEDULES					
48			B-2, pages 3.1-3.5					

Exhibit
Rejoinder Schedule B-2
Page 3.1
Witness: Bourassa

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 4b
Witness: Bourassa

Account No.	Description	Deprec. Rate	Deprec. Rate	2007 Plant Additions	2007 Plant Adjustments	2007 Adjusted Plant Additions	2007 Plant Retirements	2007 Plant Balance	2007 Depr. ¹	2007 A/D Balance
		Before 06/28/2007	After 06/28/2007							
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	17,510	-	17,510	-	182,597	-	-
304	Structures and Improvements	3.33%	3.33%	120,168	-	120,168	-	353,165	9,760	117,469
305	Collecting and Impounding Res.	2.50%	2.50%	-	-	-	-	77,763	1,726	4,047
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	217,712	-	217,712	-	1,308,482	39,948	47,618
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	39,901	-	39,901	-	409,728	19,273	312,174
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	78,078	-	78,078	-	87,413	7,808	17,582
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	19,116	-	19,116	-	1,179,328	25,969	509,105
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	-	-	-	-	-	-	-
333	Services	3.33%	3.33%	2,903,413	-	2,903,413	-	6,145,789	93,882	1,612,393
334	Meters	8.33%	8.33%	7,311	-	7,311	-	484,501	16,012	302,502
335	Hydrants	2.00%	2.00%	59,585	-	59,585	-	392,531	30,023	211,943
336	Backflow Prevention Devices	6.67%	6.67%	200	-	200	-	27,444	547	3,584
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	-	-	-
340	Office Furniture and Fixtures	6.67%	6.67%	10,533	-	10,533	-	177,547	11,491	114,572
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	11,413	7,972	19,384	-	132,601	(3,929)	115,155
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	1,266	-	1,266	-	110,758	5,506	62,848
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	8,548
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	(1)
TOTAL WATER PLANT				3,486,204	7,972	3,494,176	-	11,123,497	260,449	3,439,538

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.2
Witness: Bourassa

Account	No.	Description	Deprec.	Deprec.	2008	2008	2008	2008	2008	2008	2008	2008
			Rate	Rate	Plant	Plant	Adjusted Plant	Plant	Plant	Depr.	Balance	Balance
			Before 06/28/2007	After 06/28/2007	Additions	Adjustments	Additions	Retirements	Balance	Depr.	Balance	Balance
	301	Organization Cost	0.00%	0.00%	-	-	-	-	8,885	-	-	-
	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
	303	Land and Land Rights	0.00%	0.00%	15,900	-	15,900	-	198,497	-	-	-
	304	Structures and Improvements	3.33%	3.33%	13,075	-	13,075	-	366,239	11,978	129,448	129,448
	305	Collecting and Impounding Res.	2.50%	2.50%	28,464	-	28,464	-	106,227	2,042	6,089	6,089
	306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-
	307	Wells and Springs	3.33%	3.33%	1,835,416	146,891	1,982,307	-	3,290,789	76,578	124,195	124,195
	308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-	-
	309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-	-
	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
	311	Electric Pumping Equipment	12.50%	12.50%	849,773	(334,325)	515,448	-	925,176	53,983	366,157	366,157
	320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-	-
	320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-	-
	320.2	Chemical Solution Feeders	20.00%	20.00%	3,862	-	3,862	-	91,275	16,002	33,584	33,584
	330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-	-
	330.1	Storage tanks	2.22%	2.22%	620,665	102,554	723,218	-	1,902,546	34,209	543,314	543,314
	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
	331	Trans. and Dist. Mains	2.00%	2.00%	75,072	84,881	159,952	(95,651)	6,210,091	123,559	1,640,301	1,640,301
	333	Services	3.33%	3.33%	8,672	-	8,672	-	493,173	16,278	318,780	318,780
	334	Meters	8.33%	8.33%	27,600	-	27,600	-	420,131	19,236	231,179	231,179
	335	Hydrants	2.00%	2.00%	1,787	-	1,787	-	29,231	567	4,151	4,151
	336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-	-
	339	Other Plant and Misc. Equip.	6.67%	6.67%	25,873	-	25,873	-	25,873	863	863	863
	340	Office Furniture and Fixtures	6.67%	6.67%	8,099	-	8,099	-	185,645	12,112	126,684	126,684
	340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-	-
	341	Transportation Equipment	20.00%	20.00%	23,899	-	23,899	-	156,500	6,267	121,422	121,422
	342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-	-
	343	Tools and Work Equipment	5.00%	5.00%	1,351	-	1,351	-	112,109	5,572	68,419	68,419
	344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
	346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	10,982	10,982
	347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
	348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-	-
	RND	Rounding			-	-	-	-	-	-	(1)	(1)
TOTAL WATER PLANT					3,539,507	0	3,539,507	(95,651)	14,567,353	381,679	3,725,566	3,725,566

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

**Exhibit
Rejoinder Schedule B-2
Page 3.3
Witness: Bourassa**

Account	No.	Description	Deprec.	Deprec.	2009	2009	2009	2009	2009	2009	2009	2009
			Rate	Rate								
			Before 06/28/2007	After 06/28/2007	Additions	Adjustments	Additions	Retirements	Balance		Balance	Balance
	301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-	-
	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	198,497	-	-	-
	304	Structures and Improvements	3.33%	3.33%	16,610	-	16,610	-	382,850	12,472	-	141,920
	305	Collecting and Impounding Res.	2.50%	2.50%	2,244	-	2,244	-	108,470	2,383	-	8,472
	306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-
	307	Wells and Springs	3.33%	3.33%	8,467	-	8,467	-	3,299,256	109,724	-	233,920
	308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-	-
	309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-	-
	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
	311	Electric Pumping Equipment	12.50%	12.50%	9,346	-	9,346	(1,225)	933,297	86,408	3,000	454,339
	320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-	-
	320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-	-
	320.2	Chemical Solution Feeders	20.00%	20.00%	-	-	-	-	91,275	16,388	-	49,972
	330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-	-
	330.1	Storage tanks	2.22%	2.22%	8,162	-	8,162	-	1,910,708	42,327	-	585,641
	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
	331	Trans. and Dist. Mains	2.00%	2.00%	1,062	-	1,062	-	6,211,152	124,212	-	1,764,514
	333	Services	3.33%	3.33%	4,737	-	4,737	-	497,910	16,502	-	335,282
	334	Meters	8.33%	8.33%	16,065	-	16,065	-	436,196	21,055	-	252,234
	335	Hydrants	2.00%	2.00%	-	-	-	-	29,231	585	-	4,735
	336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-	-
	339	Other Plant and Misc. Equip.	6.67%	6.67%	83,407	-	83,407	-	109,280	4,507	-	5,370
	340	Office Furniture and Fixtures	6.67%	6.67%	11,809	-	11,809	-	197,455	8,974	-	135,659
	340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-	-
	341	Transportation Equipment	20.00%	20.00%	1,297	-	1,297	(1,387)	156,410	8,786	-	128,822
	342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-	-
	343	Tools and Work Equipment	5.00%	5.00%	2,533	-	2,533	-	114,642	5,669	-	74,088
	344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
	346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	-	13,416
	347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-	-
	348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-	-
RND		Rounding			-	-	-	-	-	-	-	(1)
TOTAL WATER PLANT					165,739	-	165,739	(2,612)	14,730,481	462,427	3,000	4,188,381

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.4
Witness: Bourassa

Account No.	Description	Deprec. Rate	Deprec. Rate	2010 Plant Additions	2010 Plant Adjustments	2010 Adjusted Plant Additions	2010 Plant Retirements	2010 Plant Balance	2010 Deprec. ¹	2010 A/D Balance
		Before 06/28/2007	After 06/28/2007							
301	Organization Cost	0.00%	0.00%	-	-	-	-	8,685	-	-
302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
303	Land and Land Rights	0.00%	0.00%	111	-	-	-	198,608	-	-
304	Structures and Improvements	3.33%	3.33%	-	-	111	-	382,850	12,749	154,669
305	Collecting and Impounding Res.	2.50%	2.50%	130,261	-	-	-	238,731	3,854	12,326
306	Lake River and Other Intakes	2.50%	2.50%	-	-	-	-	-	-	-
307	Wells and Springs	3.33%	3.33%	4,449	-	-	-	3,303,705	109,939	343,859
308	Infiltration Galleries and Tunnels	6.67%	6.67%	-	-	-	-	-	-	-
309	Supply Mains	2.00%	2.00%	-	-	-	-	-	-	-
310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-
311	Electric Pumping Equipment	12.50%	12.50%	15,247	-	-	-	948,544	83,038	537,377
320	Water Treatment Equipment	3.33%	3.33%	-	-	-	-	-	-	-
320.1	Water Treatment Plant	3.33%	3.33%	-	-	-	-	-	-	-
320.2	Chemical Solution Feeders	20.00%	20.00%	1,091	-	-	-	92,366	16,497	66,469
330	Dist. Reservoirs & Standpipe	2.22%	2.22%	-	-	-	-	-	-	-
330.1	Storage tanks	2.22%	2.22%	11,728	-	-	-	1,922,436	42,548	628,189
330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-
331	Trans. and Dist. Mains	2.00%	2.00%	739,417	-	-	-	6,927,716	131,389	1,873,048
333	Services	3.33%	3.33%	3,419	-	-	-	501,330	16,637	351,919
334	Meters	8.33%	8.33%	47,954	-	-	-	484,150	23,721	275,955
335	Hydrants	2.00%	2.00%	-	-	-	-	29,231	585	5,320
336	Backflow Prevention Devices	6.67%	6.67%	-	-	-	-	-	-	-
339	Other Plant and Misc. Equip.	6.67%	6.67%	-	-	-	-	109,280	7,289	12,659
340	Office Furniture and Fixtures	6.67%	6.67%	23,227	-	-	-	220,682	6,607	142,265
340.1	Computers and Software	20.00%	20.00%	-	-	-	-	-	-	-
341	Transportation Equipment	20.00%	20.00%	-	-	-	-	156,410	8,916	137,738
342	Stores Equipment	4.00%	4.00%	-	-	-	-	-	-	-
343	Tools and Work Equipment	5.00%	5.00%	3,397	-	-	-	118,038	5,817	79,905
344	Laboratory Equipment	10.00%	10.00%	-	-	-	-	-	-	-
345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-
346	Communications Equipment	10.00%	10.00%	-	-	-	-	45,166	2,434	15,850
347	Miscellaneous Equipment	10.00%	10.00%	-	-	-	-	-	-	-
348	Other Tangible Plant	10.00%	10.00%	-	-	-	-	-	-	-
RND	Rounding			-	-	-	-	-	-	(1)
TOTAL WATER PLANT				980,300	-	980,300	(22,854)	15,687,927	472,020	4,637,547

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

**Exhibit
Rejoinder Schedule B-2
Page 3.5
Witness: Bourassa**

¹ Note: Depreciation computed by vintage year. See workpapers for depreciation expense computations

Avra Water Co-Op
Plant Reconciliation to Prior Rate Case

Line No.	Account No.	Description	Balance Per Company Per 2005 TY Before Adj.	Staff Rate Case Adjustments	Intentionally Left Blank	Intentionally Left Blank	Per Decision 69681 Prior Case Adjusted Plant
1	301	Organization Cost	8,685				8,685
2	302	Franchise Cost					-
3	303	Land and Land Rights	206,695	(93,669)			113,026
4	304	Structures and Improvements	208,917				208,917
5	305	Collecting and Impounding Res.	362,191	(325,242)			36,949
6	306	Lake River and Other Intakes					-
7	307	Wells and Springs	2,855,026	(1,436,243)			1,418,783
8	308	Infiltration Galleries and Tunnels					-
9	309	Supply Mains					-
10	310	Power Generation Equipment					-
11	311	Electric Pumping Equipment	724,276	(306,481)			417,795
12	320	Water Treatment Equipment					-
13	320.1	Water Treatment Plants					-
14	320.2	Chemical Solution Feeders	9,335				9,335
15	330	Distribution Reservoirs & Standpipe					-
16	330.1	Storage tanks	1,110,699				1,110,699
17	330.2	Pressure Tanks					-
18	331	Transmission and Distribution Mains	6,407,186	(3,290,000)			3,117,186
19	333	Services	471,158				471,158
20	334	Meters	266,742				266,742
21	335	Hydrants	27,244				27,244
22	336	Backflow Prevention Devices					-
23	339	Other Plant and Miscellaneous Equipment					-
24	340	Office Furniture and Fixtures	151,120				151,120
25	340.1	Computers and Software					-
26	341	Transportation Equipment	113,217				113,217
27	342	Stores Equipment					-
28	343	Tools and Work Equipment	108,281				108,281
29	344	Laboratory Equipment					-
30	345	Power Operated Equipment					-
31	346	Communications Equipment					-
32	347	Miscellaneous Equipment	41,656				41,656
33	348	Other Tangible Plant					-
34		Rounding					-
35		TOTAL	13,072,428	(5,451,635)	-	-	7,620,793

Avra Water Co-Op
A/D Reconciliation to Prior Rate Case

Exhibit
Rejoinder Schedule B-2
Page 3.8

Line No.	Account No.	Description	Balance Per Company Per 2005 Filing Before Adj.	Staff Adjustment	Intentionally Left Blank	Per Decision 69681 Prior Case Adjusted A/D	Intentionally Left Blank	Initial Balance
1	301	Organization Cost				-		-
2	302	Franchise Cost				-		-
3	303	Land and Land Rights				-		-
4	304	Structures and Improvements	100,352			100,352		100,352
5	305	Collecting and Impounding Res.	1,047			1,047		1,047
6	306	Lake River and Other Intakes				-		-
7	307	Wells and Springs	4,441	405,775		410,216		410,216
8	308	Infiltration Galleries and Tunnels				-		-
9	309	Supply Mains				-		-
10	310	Power Generation Equipment				-		-
11	311	Electric Pumping Equipment	312,816			312,816		312,816
12	312	Water Treatment Equipment				-		-
13	313	Water Treatment Plants				-		-
14	314	Chemical Solution Feeders	9,774			9,774		9,774
15	315	Distribution Reservoirs & Standpipe				-		-
16	316	Storage tanks	457,929			457,929		457,929
17	317	Pressure Tanks				-		-
18	318	Transmission and Distribution Mains	1,454,916			1,454,916		1,454,916
19	319	Services	270,700			270,700		270,700
20	320	Meters	156,943			156,943		156,943
21	321	Hydrants	2,492			2,492		2,492
22	322	Backflow Prevention Devices				-		-
23	323	Other Plant and Misc. Equip.				-		-
24	324	Office Furniture and Fixtures	92,471			92,471		92,471
25	325	Computers and Software				-		-
26	326	Transportation Equipment	142,402			142,402		142,402
27	327	Stores Equipment				-		-
28	328	Tools and Work Equipment	51,897			51,897		51,897
29	329	Laboratory Equipment				-		-
30	330	Power Operated Equipment				-		-
31	331	Communications Equipment	3,856			3,856		3,856
32	332	Miscellaneous Equipment				-		-
33	333	Other Tangible Plant				-		-
34	334	Rounding	1			1		1
35	335							
36	336							
37	337							
38	338							
39	339							
40	340							
41	341							
42	342							
		TOTAL	3,062,037	405,775	-	3,467,812	-	3,467,812

Line No.	Plant-In-Service	Acct. No.	Description	Direct Adj. Accum. Depr.	A Difference to Computed Balance	B Intentionally Left Blank	C Intentionally Left Blank	D Intentionally Left Blank	Rejoinder Adjusted Accum. Depr.
1		301	Organization Cost	-	-	-	-	-	-
2		302	Franchise Cost	-	-	-	-	-	-
3		303	Land and Land Rights	-	-	-	-	-	-
4		304	Structures and Improvements	167,745	-	-	-	-	167,745
5		305	Collecting and Impounding Res.	17,663	-	-	-	-	17,663
6		306	Lake River and Other Intakes	-	-	-	-	-	-
7		307	Wells and Springs	454,487	-	-	-	-	454,487
8		308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
9		309	Supply Mains	-	-	-	-	-	-
10		310	Power Generation Equipment	-	-	-	-	-	-
11		311	Electric Pumping Equipment	617,584	-	-	-	-	617,584
12		312	Water Treatment Plant	-	-	-	-	-	-
13		313	Chemical Solution Feeders	83,604	-	-	-	-	83,604
14		314	Dist. Reservoirs & Standpipe	-	-	-	-	-	-
15		315	Storage tanks	670,869	-	-	-	-	670,869
16		316	Pressure Tanks	-	-	-	-	-	-
17		317	Trans. and Dist. Mains	2,012,251	-	-	-	-	2,012,251
18		318	Services	368,802	-	-	-	-	368,802
19		319	Meters	302,717	-	-	-	-	302,717
20		320	Hydrants	5,910	-	-	-	-	5,910
21		321	Backflow Prevention Devices	-	-	-	-	-	-
22		322	Other Plant and Misc. Equip.	19,948	-	-	-	-	19,948
23		323	Office Furniture and Fixtures	149,732	-	-	-	-	149,732
24		324	Computers and Software	-	-	-	-	-	-
25		325	Transportation Equipment	158,984	-	-	-	-	158,984
26		326	Stores Equipment	-	-	-	-	-	-
27		327	Tools and Work Equipment	85,801	-	-	-	-	85,801
28		328	Laboratory Equipment	-	-	-	-	-	-
29		329	Power Operated Equipment	-	-	-	-	-	-
30		330	Communications Equipment	18,283	-	-	-	-	18,283
31		331	Miscellaneous Equipment	-	-	-	-	-	-
32		332	Other Tangible Plant	-	-	-	-	-	-
33		333	Rounding	(1)	-	-	-	-	(1)
34		334	TOTALS	\$ 5,134,380	\$ -	\$ -	\$ -	\$ -	\$ 5,134,380
35		335	Accumulated Depreciation per Direct						\$ 5,134,380
36		336	Increase (decrease) in Accumulated Depreciation						\$ -
37		337	Adjustment to Accumulated Depreciation						\$ -

SUPPORTING SCHEDULES

B-2, pages 3.1 to 3.5

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Rejoinder Schedule B-2
Page 5
Witness: Bourassa

Line

No.

CIAC and Accumulated Amortization

	<u>Gross CIAC</u>	<u>A.A.</u>
5 Computed balance at 08/31/2011	\$ 5,196,263	\$ (1,379,503)
7 Adjusted Book balance at 08/31/2011	<u>\$ 5,196,262</u>	<u>\$ (1,379,503)</u>
9 Increase (decrease)	\$ 0	\$ 0
12 Adjustment to CIAC	<u>\$ 0</u>	<u>\$ (0)</u>
13 Label	3a	3b

SUPPORTING SCHEDULES

B-2, page 5.1 to 5.3

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Rejoinder Schedule B-2
Page 5.1
Witness: Bourassa

Line No.	Balance at 8/31/2005	2006 Activity	Balance at 8/31/2006	2007 Activity	Balance at 0831/2007
1					
2					
3					
4	\$ 1,686,943	\$ 152,016	\$ 1,838,959	\$ 1,141,760	\$ 2,980,719
5					
6					
7					
8	\$ (743,613)	\$ (48,776)	\$ (792,389)	\$ (57,412)	\$ (849,801)
9					
10	<u>\$ 943,330</u>		<u>\$ 1,046,570</u>		<u>\$ 2,130,918</u>
11					
12		2.7667%		2.3824%	
13					
14					

Amortization
Accum Amort.

Net CIAC

Composite Amortization Rate

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Rejoinder Schedule B-2
Page 5.2
Witness: Bourassa

Line No.	2008 Activity	Balance at 8/31/2009	2009 Activity	Balance at 8/31/2010
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
	CIAC	\$ 1,112,188 \$	4,092,907 \$ 172,332 \$	4,265,240
	Amortization Accum Amort.	\$ (94,005) \$	(943,806) \$ (133,062) \$	(1,076,867)
	Net CIAC			<u>\$ 3,188,372</u>
	Composite Amortization Rate	2.6579%	3.1840%	

Avra Water Co-Op, Inc.

Test Year Ended August 31, 2011

Original Cost Rate Base Proforma Adjustments

Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Rejoinder Schedule B-2
Page 5.3
Witness: Bourassa

Line No.	2010 Activity	Balance at 8/31/2010	2011 Activity	Balance at 8/31/2011
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
	CIAC	\$ 830,867 \$ 5,096,107 \$ 100,156 \$ 5,196,263		
	Amortization Accum Amort.	\$ (142,718) \$ (1,219,586) \$ (159,918) \$ (1,379,503)		
	Net CIAC	<u>\$ 3,876,521</u>	<u>\$ 3,816,759</u>	
	Composite Amortization Rate	3.0491%	3.1075%	

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Computation of Working Capital

Exhibit
Rejoinder Schedule B-5
Page 1
Witness: Bourassa

Line
No.

1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	\$	116,298
3	Pumping Power (1/24 of Pumping Power)		5,333
4	Purchased Water (1/24 of Purchased Water)		-
5	Materials and Supplies		34,650
6	Prepayments		4,906
7			
8			
9	Total Working Capital Allowance	<u>\$</u>	<u>161,186</u>
10			
11			
12	Working Capital Requested	<u>\$</u>	<u>-</u>
13			
14			
15	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>	
16	E-1	B-1	
17			
18			
19	Total Operating Expense		1,484,993
20	Less:		
21	Income Tax		-
22	Property Tax		103,545
23	Depreciation		323,081
24	Purchased Water		-
25	Pumping Power		127,984

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Adjusted Results	Adjustment	Rejoinder Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues					
2	Metered Water Revenues	\$ 1,571,783	\$ -	\$ 1,571,783	\$ 181,151	\$ 1,752,934
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	40,778	-	40,778		40,778
5		<u>\$ 1,612,561</u>	<u>\$ -</u>	<u>\$ 1,612,561</u>	<u>\$ 181,151</u>	<u>\$ 1,793,712</u>
6	Operating Expenses					
7	Salaries and Wages	\$ 409,212	-	\$ 409,212		\$ 409,212
8	Employee Pensions \$ Benefits	124,256	-	124,256		124,256
9	Purchased Water	-	-	-		-
10	Purchased Power	127,984	-	127,984		127,984
11	Fuel for Power Production	-	-	-		-
12	Chemicals	1,132	-	1,132		1,132
13	Materials and Supplies	10,360	-	10,360		10,360
14	Office Supplies and Expense	7,540	-	7,540		7,540
15	Contractual Services - Engineering	12,699	-	12,699		12,699
16	Contractual Services - Accounting	51,694	-	51,694		51,694
17	Contractual Services - Legal	4,812	-	4,812		4,812
18	Contractual Services - Testing	11,062	-	11,062		11,062
19	Contractual Services - Other	67,405	-	67,405		67,405
20	Rents	10,726	-	10,726		10,726
21	Transportation Expenses	73,511	-	73,511		73,511
22	Insurance - Vehicle	6,161	-	6,161		6,161
23	Insurance - General Liability	11,800	-	11,800		11,800
24	Insurance - Workers Comp.	6,317	-	6,317		6,317
25	Insurance - Other	16,829	-	16,829		16,829
26	Advertising Expense	1,297	-	1,297		1,297
27	Water Resource Conservation	634	-	634		634
28	Reg. Comm. Exp. - Rate Case	20,000	(5,000)	15,000		15,000
29	Bade Debt Expense	6,221	-	6,221		6,221
30	Miscellaneous Expense	45,693	-	45,693		45,693
31	Depreciation Expense	323,081	-	323,081		323,081
32	Taxes Other Than Income	36,024	-	36,024		36,024
33	Property Taxes	103,545	-	103,545	3,788	107,333
34	Income Tax	-	-	-		-
35						
36	Total Operating Expenses	<u>\$ 1,489,993</u>	<u>\$ (5,000)</u>	<u>\$ 1,484,993</u>	<u>\$ 3,788</u>	<u>\$ 1,488,781</u>
37	Operating Income	<u>\$ 122,568</u>	<u>\$ 5,000</u>	<u>\$ 127,568</u>	<u>\$ 177,363</u>	<u>\$ 304,931</u>
38	Other Income (Expense)					
39	Interest Income	455	-	455		455
40	Other income	-	-	-		-
41	Interest Expense	(155,000)	(0)	(155,000)		(155,000)
42	Other Expense	-	-	-		-
43		-	-	-		-
44	Total Other Income (Expense)	<u>\$ (154,544)</u>	<u>\$ (0)</u>	<u>\$ (154,545)</u>	<u>\$ -</u>	<u>\$ (154,545)</u>
45	Net Profit (Loss)	<u>\$ (31,976)</u>	<u>\$ 5,000</u>	<u>\$ (26,976)</u>	<u>\$ 177,363</u>	<u>\$ 150,386</u>

SUPPORTING SCHEDULES:
C-1, page 2

RECAP SCHEDULES:
A-1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 2
Witness: Bourassa

Line No.	Revenues	1 Test Year Adjusted Results	2 Intentionally Left Blank	3 Intentionally Left Blank	4 Intentionally Left Blank	5 Intentionally Left Blank	6 Intentionally Left Blank	7 Intentionally Left Blank	8 Intentionally Left Blank	Rejoinder Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues											
2	Metered Water Revenues	\$ 1,571,783								\$ 1,571,783	\$ 181,151	\$ 1,752,934
3	Unmetered Water Revenues	-								-		-
4	Other Water Revenues	40,778								40,778		40,778
5		\$ 1,612,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,561	\$ 181,151	\$ 1,793,712
6	Operating Expenses											
7	Salaries and Wages	\$ 409,212								\$ 409,212		\$ 409,212
8	Employee Pensions & Benefits	124,256								124,256		124,256
9	Purchased Water	-								-		-
10	Purchased Power	127,984								127,984		127,984
11	Fuel for Power Production	-								-		-
12	Chemicals	1,132								1,132		1,132
13	Materials and Supplies	10,360								10,360		10,360
14	Office Supplies and Expense	7,540								7,540		7,540
15	Contract Serv. - Engineering	12,699								12,699		12,699
16	Contract Serv. - Accounting	51,694								51,694		51,694
17	Contractual Serv. - Legal	4,812								4,812		4,812
18	Contractual Serv. - Testing	11,062								11,062		11,062
19	Contractual Serv. - Other	67,405								67,405		67,405
20	Rents	10,726								10,726		10,726
21	Transportation Expenses	73,511								73,511		73,511
22	Insurance - Vehicle	6,161								6,161		6,161
23	Insurance - General Liability	11,800								11,800		11,800
24	Insurance - Workers Comp.	6,317								6,317		6,317
25	Insurance - Other	16,829								16,829		16,829
26	Advertising Expense	1,297								1,297		1,297
27	Water Resource Conservation	634								634		634
28	Reg. Comm. Exp. - Rate Case	20,000	(5,000)							15,000		15,000
29	Bade Debt Expense	6,221								6,221		6,221
30	Miscellaneous Expense	45,693								45,693		45,693
31	Depreciation Expense	323,081								323,081		323,081
32	Taxes Other Than Income	36,024								36,024		36,024
33	Property Taxes	103,545								103,545	3,788	107,333
34	Income Tax	-								-		-
35												
36	Total Operating Expenses	\$ 1,489,993	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484,993	\$ 3,788	\$ 1,488,781
37	Operating Income	\$ 122,568	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,568	\$ 177,363	\$ 304,931
38	Other Income (Expense)											
39	Interest Income	455								455		455
40	Adj. for Change in Depr. Method	-								-		-
41	Interest Expense	(155,000)								(155,000)		(155,000)
42	Gain (loss)	-								-		-
43	Other Expense	-								-		-
44												
45	Total Other Income (Expense)	\$ (154,544)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (154,544)	\$ -	\$ (154,544)
46	Net Profit (Loss)	\$ (31,976)	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,976)	\$ 177,363	\$ 150,386

SUPPORTING SCHEDULES:
C-2

RECAP SCHEDULES:
C-1, page 1

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Adjustments to Revenues and Expenses

Exhibit
Rejoinder Schedule C-2
Page 1
Witness: Bourassa

Line No.	<u>Adjustments to Revenues and Expenses</u>						<u>Subtotal</u>
	<u>1</u> Rate Case Expense	<u>2</u> Intentionally Left Blank	<u>3</u> Intentionally Left Blank	<u>4</u> Intentionally Left Blank	<u>5</u> Intentionally Left Blank	<u>6</u> Intentionally Left Blank	
1							
2							
3	Revenues						-
4							
5	Expenses	(5,000)					(5,000)
6							
7	Operating						
8	Income	5,000	-	-	-	-	5,000
9							
10	Interest						
11	Expense						-
12	Other						
13	Income /						-
14	Expense						
15							
16	Net Income	5,000	-	-	-	-	5,000
17							
18							
19		<u>Adjustments to Revenues and Expenses</u>					
20		<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>Subtotal</u>
21		Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
22		Left Blank	Left Blank	Left Blank	Left Blank	Left Blank	
23	Revenues						-
24							
25	Expenses						(5,000)
26							
27	Operating						
28	Income	-	-	-	-	-	5,000
29							
30	Interest						
31	Expense						-
32	Other						
33	Income /						-
34	Expense						
35							
36	Net Income	-	-	-	-	-	5,000
37							
38							

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
ADJUSTMENTS TO REVENUES AND/OR EXPENSES
Adjustment Number 2

Exhibit
Rejoinder Schedule C-2
Page 2
Witness: Bourassa

Line
No.

1	<u>Rate Case Expense</u>	
2		
3	Estimated Rate Case Expense	\$ 60,000
4		
5	Estimated Amortization Period in Years	4
6		
7	Annual Rate Case Expense	<u>\$ 15,000</u>
8		
9	Test Year Rate Case Expense	\$ 20,000
10		
11	Increase(decrease) Rate Case Expense	<u>\$ (5,000)</u>
12		
13	Adjustment to Revenue and/or Expense	<u>\$ (5,000)</u>
14		
15		
16		
17		
18		
19		
20		

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Computation of Gross Revenue Conversion Factor

Exhibit
Rejoinder Schedule C-3
Page 1
Witness: Bourassa

Line		Percentage of Incremental Gross Revenues
No.	Description	
1	Combined Federal and State Effective Income Tax Rate	0.00%
2		
3	Property Taxes	2.09%
4		
5		
6	Total Tax Percentage	2.09%
7		
8	Operating Income % = 100% - Tax Percentage	97.91%
9		
10		
11		
12		
13	<u>1</u> = Gross Revenue Conversion Factor	
14	Operating Income %	1.0214
15		
16	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
17		A-1
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

Avra Water Co-Op, Inc.
Revenue Summary
Test Year Ended August 31, 2011

Exhibit
Rejoinder Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Classification	Total Revenues at Present Rates	Total Revenues at Proposed Rates	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8x3/4 Inch		\$ 1,423,672	\$ 1,582,033	\$ 158,361	11.12%	88.29%	88.20%
2	5/8x3/4 Inch	Multi-dwelling 2 units	110,405	125,835	15,430	13.98%	6.85%	7.02%
3	5/8x3/4 Inch	Multi-dwelling 3 units	5,953	6,646	692	11.63%	0.37%	0.37%
4	3/4 Inch		18,913	20,240	1,327	7.02%	1.17%	1.13%
5	3/4 Inch	Multi-dwelling 7 units	4,624	5,648	1,023	22.13%	0.29%	0.31%
6	1 Inch		23,548	26,612	3,064	13.01%	1.46%	1.48%
7	1 1/2 Inch		4,070	4,236	165	4.06%	0.25%	0.24%
8	2 Inch Meter		9,396	9,873	477	5.07%	0.58%	0.55%
9	4 Inch		10,140	10,472	332	3.27%	0.63%	0.58%
10	6 Inch		-	-	-	0.00%	0.00%	0.00%
11								
12								
13	Construction/Standpipe		436	436	-	0.00%	0.03%	0.02%
14								
15	Subtotals of Revenues		\$ 1,611,159	\$ 1,792,031	\$ 180,872	11.23%	99.91%	99.91%
16	Revenue Annualizations:							
17	5/8x3/4 Inch		\$ (27,952)	\$ (31,238)	\$ (3,286)	11.76%	-1.73%	-1.74%
18	5/8x3/4 Inch	Multi-dwelling 2 units	(3,890)	(4,522)	(633)	16.26%	-0.24%	-0.25%
19	5/8x3/4 Inch	Multi-dwelling 3 units	(200)	(225)	(25)	12.52%	-0.01%	-0.01%
20	3/4 Inch		(999)	(1,073)	(73)	7.32%	-0.06%	-0.06%
21	3/4 Inch	Multi-dwelling 7 units	(381)	(471)	(90)	23.74%	-0.02%	-0.03%
22	1 Inch		333	325	(8)	-2.45%	0.02%	0.02%
23	1 1/2 Inch		(161)	(167)	(6)	3.71%	-0.01%	-0.01%
24	2 Inch Meter		-	-	-	0.00%	0.00%	0.00%
25	4 Inch		(743)	(757)	(14)	1.90%	-0.05%	-0.04%
26								
27								
28								
29	Construction/Standpipe		(247)	(247)	-	0.00%	-0.02%	-0.01%
30								
31			(34,239)	(38,374)	(4,135)	12.08%	-2.12%	-2.38%
32	Subtotal Revenue Annualization							
33			\$ 1,576,921	\$ 1,753,657	\$ 176,737	11.21%	97.79%	97.77%
34	Total Revenues w/ Annualization		40,778	40,778	-	0.00%	2.53%	2.27%
35	Misc Revenues		(5,138)	(723)	4,415	-85.93%	-0.32%	-0.04%
36	Reconciling Amount		\$ 1,612,560	\$ 1,793,712	\$ 181,152	11.23%	100.00%	100.00%
37	Total Revenues							
38								

Additional Bills	Additional Gallons
(471)	(6,483,502)
(43)	(890,307)
(2)	(37,572)
(15)	(162,260)
(1)	(86,001)
5	(9,288)
(1)	(8,167)
-	-
(1)	(16,001)
(10)	(61,672)
(539)	(7,754,770)

Line No.	Customer Classification and/or Meter Size	Average Number of Customers at 8/31/2011	Average Consumption	Average Bill		Proposed Increase		Percent of Customers
				Present Rates	Proposed Rates	Dollar Amount	Percent Amount	
1	5/8x3/4 Inch	2,401	9,221	\$ 48.68	\$ 52.34	\$ 3.66	7.51%	93.07%
2	5/8x3/4 Inch Multi-dwelling 2 units	119	15,076	76.59	84.56	7.97	10.41%	4.60%
3	5/8x3/4 Inch Multi-dwelling 3 units	5	17,130	95.65	106.22	10.57	11.05%	0.20%
4	3/4 Inch	26	7,746	59.48	61.95	2.47	4.15%	1.02%
5	3/4 Inch Multi-dwelling 7 units	1	75,885	355.72	434.45	78.73	22.13%	0.04%
6	1 Inch	20	12,966	99.26	110.67	11.41	11.50%	0.76%
7	1 1/2 Inch	2	9,080	162.80	169.43	6.63	4.07%	0.08%
8	2 Inch Meter	3	15,556	260.56	274.25	13.69	5.25%	0.12%
9	4 Inch	1	31,885	779.25	805.53	26.28	3.37%	0.04%
10	6 Inch	-	-	1,414.65	1,414.65	-	0.00%	0.00%
11								
12								
13	Construction/Standpipe	2	4,955	\$ 19.82	\$ 19.82	-	0.00%	0.07%
14								
15								
16								
17								
18	Totals	2,580						
19								
20	Actual Year End Number							
21	of Customers:	2,535						
22								
23								
24								
25								

100.00%

Line No.	Customer Classification and/or Meter Size	Average Number of Customers at 8/31/2011	Median Bill		Proposed Increase		Percent of Customers
			Present Rates	Proposed Rates	Dollar Amount	Percent Amount	
1	5/8x3/4 Inch	2,401	\$ 40.39	\$ 42.04	\$ 1.65	4.09%	93.07%
2	5/8x3/4 Inch Multi-dwelling 2 units	119	65.84	70.43	4.59	6.97%	4.60%
3	5/8x3/4 Inch Multi-dwelling 3 units	5	91.73	100.26	8.53	9.30%	0.20%
4	3/4 Inch	26	54.54	56.19	1.65	3.03%	1.02%
5	3/4 Inch Multi-dwelling 7 units	1	364.76	447.68	82.92	22.73%	0.04%
6	1 Inch	20	87.23	93.83	6.60	7.57%	0.76%
7	1 1/2 Inch	2	154.39	158.40	4.01	2.60%	0.08%
8	2 Inch Meter	3	262.64	277.16	14.52	5.53%	0.12%
9	4 Inch	1	785.40	813.58	28.18	3.59%	0.04%
10	6 Inch	-	1,414.65	1,414.65	-	0.00%	0.00%
11							
12							
13	Construction/Standpipe	2	\$ 16.00	\$ 16.00	\$ -	0.00%	0.07%
14							
15							
16							
17	Totals	2,580					100.00%
18							
19	Actual Year End Number of Customers:	2,535					
20							
21							
22							
23							
24							

Exhibit
Rejoinder Schedule H-3
Page 1

Line	Monthly Usage Charge for:			Present	Proposed	Percent
No.	<u>Meter Size (All Classes):</u>	<u>Rates</u>	<u>Rates</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>
1	5/8 Inch	\$	28.29	\$	-	0.00%
2	3/4 Inch		42.44		-	0.00%
3	1 Inch		70.73		-	0.00%
4	1 1/2 Inch		141.46		-	0.00%
5	2 Inch		226.34		-	0.00%
6	3 Inch		452.69		-	0.00%
7	4 Inch		707.32		-	0.00%
8	6 Inch		1,414.65		-	0.00%
9						
10						
11	<u>Gallons In Minimum (All Classes)</u>			-		
12						
13						
14	<u>Commodity Rates</u>					
15	<u>(All Classes)</u>	<u>Block</u>	<u>Present Rate</u>	<u>Proposed Rate</u>		
16						
17	5/8 Inch	1 gallon to 8,500 gallons	\$	2.20		
18		8,501 gallons to 16,500 gallons	\$	2.35		
19		over 16,500 gallons	\$	2.50		
20						
21	5/8 Inch	1 gallon to 7,500 gallons			\$ 2.500	
22		7,501 gallons to 15,000 gallons			\$ 3.080	
23		over 15,000 gallons			\$ 3.660	
24						
25	3/4 Inch Meter	1 gallon to 8,500 gallons	\$	2.20		
26		8,501 gallons to 16,500 gallons	\$	2.35		
27		over 16,500 gallons	\$	2.50		
28						
29	3/4 Inch Meter	1 gallon to 7,500 gallons			\$ 2.500	
30		7,501 gallons to 15,000 gallons			\$ 3.080	
31		over 15,000 gallons			\$ 3.660	
32						
33	NT = No Tariff					
34						

Exhibit
Rejoinder Schedule H-3
Page 2

Line No.	Commodity Rates (All Classes)	Block	(Per 1,000 gallons)	
			Present Rate	Proposed Rate
1	1 Inch Meter	1 gallon to 20,000 gallons	\$	2.20
2		20,001 gallons to 40,000 gallons	\$	2.35
3		over 40,000 gallons	\$	2.50
4		1 gallon to 22,500 gallons over 22,500 gallons		
5				
6				
7				
8	1 Inch Meter		\$	3.080
9			\$	3.660
10	1.5 Inch Meter			
11		1 gallon to 20,000 gallons	\$	2.20
12		20,001 gallons to 40,000 gallons	\$	2.35
13		over 40,000 gallons	\$	2.50
14	1.5 Inch Meter			
15		1 gallon to 37,500 gallons	\$	3.080
16		over 37,500 gallons	\$	3.660
17	2 Inch Meter			
18		1 gallon to 20,000 gallons	\$	2.20
19		20,001 gallons to 40,000 gallons	\$	2.35
20	2 Inch Meter	over 40,000 gallons	\$	2.50
21				
22		1 gallon to 60,000 gallons	\$	3.080
23	2 Inch Meter	over 60,000 gallons	\$	3.660
24				
25		1 gallon to 20,000 gallons	\$	2.20
26	3 Inch Meter	20,001 gallons to 40,000 gallons	\$	2.35
27		over 40,000 gallons	\$	2.50
28				
29	3 Inch Meter	1 gallon to 120,000 gallons	\$	3.080
30		over 120,000 gallons	\$	3.660
31				
32	4 Inch Meter	1 gallon to 20,000 gallons	\$	2.20
33		20,001 gallons to 40,000 gallons	\$	2.35
34		over 40,000 gallons	\$	2.50

Avra Water Co-Op, Inc.
Test Year Ended August 31, 2011
Present and Proposed Rates

Exhibit
Rejoinder Schedule H-3
Page 3

Line No.	Commodity Rates (All Classes)	Block	(Per 1,000 gallons)	
			Present Rate	Proposed Rate
1				
2				
3				
4	4 Inch Meter	1 gallon to 187,500 gallons over 187,500 gallons	\$	3.080
5			\$	3.660
6				
7	6 Inch Meter	1 gallon to 20,000 gallons	\$	2.20
8		20,001 gallons to 40,000 gallons	\$	2.35
9		over 40,000 gallons	\$	2.50
10				
11	6 Inch Meter	1 gallon to 375,000 gallons	\$	3.080
12		over 375,000 gallons	\$	3.660
13				
14				
15	Construction/Standpipe	All gallons	\$	4.00
16			\$	4.000
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

Avra Water Co-Op, Inc.
Present and Proposed Rates
Test Year Ended August 31, 2011

Exhibit
Rejoinder Schedule H-3
Page 4
Witness: Bourassa

Line

<u>No.</u>		Total Present Charge	Proposed Service Line Chg	Proposed Meter Install Chg	Total Proposed Charge
1	<u>Meter and Service Line Charges</u>				
2					
3					
4					
5	5/8 x 3/4 Inch	\$ 410.00	\$ 290.00	\$ 120.00	\$ 410.00
6	3/4 Inch	455.00	290.00	165.00	455.00
7	1 Inch	520.00	205.00	315.00	520.00
8	1 1/2 Inch	740.00	330.00	410.00	740.00
9	2 Inch Turbo	1,235.00	355.00	880.00	1,235.00
10	2 Inch, Compound	1,800.00	355.00	1,445.00	1,800.00
11	3 Inch Turbo	1,705.00	395.00	1,310.00	1,705.00
12	3 Inch, compound	2,340.00	395.00	1,945.00	2,340.00
13	4 Inch Turbo	2,700.00	610.00	2,090.00	2,700.00
14	4 Inch, compound	3,405.00	610.00	2,795.00	3,405.00
15	6 Inch Turbo	5,035.00	890.00	4,145.00	5,035.00
16	6 Inch, compound	6,510.00	890.00	5,620.00	6,510.00
17					
18	<u>Other Service Charges:</u>				
19					
20	Establishment	\$ 25.00	\$ 25.00		
21	Establishment (After Hours)	\$ 50.00	removed		
22	Reconnection (Delinquent)	\$ 50.00	\$ 35.00		
23	Reconnection (After hours)	\$ 75.00	removed		
24	Meter Test (calibration or leak detection)	\$ 50.00	removed		
25	Water Test - Remove & Test Meter (Customer Request)	\$ 35.00	removed		
26	Meter Test (if correct)	NT	\$ 40.00		
27	Deposit Requirement	(a)	(a)		
28	Deposit Interest	6.00%	6.00%		
29	Re-establishment (Within 12 months)	(b)	(b)		
30	NSF Check	\$ 25.00	\$ 25.00		
31	Deferred Payment, per month	1.50%	1.50%		
32	Meter Re-read (if correct)	\$ -	\$ -		
33	Late Charge	(c)	(c)		
34	Hourly Charge for after hours service	Cost	removed		
35	Service Charge for after hours service	NT	\$ 50.00		
36	Water line crosssing paved road	(d)	(d)		
37	Charges for emergency service not caused by Company	Cost	Cost		
38	Line Extension Agreement	Cost	Cost		
39	Sprinkler rate	(e)	(e)		
40	Master Metering	(f)	(f)		
41	Meter installation tampering (cutting lock or angle meter stops)	Cost	Cost		
42					
43					
44	(a) Per Rule R14-2-403.B.				
45	(b) Per Rule R14-2-403.D. Monthly minimim times the number of months off system.				
46	(c) Creater of \$5.00 or 1.5% of unpaid balance.				
47	(d) Customer expense to be done by contractor with no responsibility to the Co-Op.				
48	(e) 1% of monthly minimum for a comparable meter connection, but no less than \$7.00 per month.				
49	(f) Multiple dwelling on one meter. All dwellings, beyond direct connection which cross property lines, will				
50	be charged 100% of monthly minimum, and/or are required to have their own meter. If meter services more				
51	than one dwelling on property, second and each additional connection each pay 50% of monthly minimum				
52	for the size meter. Responsibility for payment remains with the master meter customer.				

Avra Water Co-Op, Inc.
Present and Proposed Rates
Test Year Ended August 31, 2011

Exhibit
Rejoinder Schedule H-
Page 5
Witness: Bourassa

Line

No.

1

2

Offsite Hook-up Charges

3

4

5

Meter Size

NARUC
Meter Factor

Present

Proposed

6

7

5/8 x 3/4 Inch

1

\$ 1,875 \$ 1,875

8

3/4 Inch

1.2

\$ 2,250 \$ 2,250

9

1 Inch

2

\$ 3,750 \$ 3,750

10

1.5 Inch

4

\$ 7,500 \$ 7,500

11

2 Inch

6.4

\$ 12,000 \$ 12,000

12

3 Inch

12

\$ 22,500 \$ 22,500

13

4 Inch

20

\$ 37,500 \$ 37,500

14

6 Inch or larger

40

\$ 75,000 \$ 75,000

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

GROSS REVENUE CONVERSION FACTOR

LINE NO.	DESCRIPTION	(A)	(B)	(C)
<u>Calculation of Gross Revenue Conversion Factor:</u>				
1	Revenue	100.0000%		
2	Uncollectible Factor (Line 11)	0.0000%		
3	Revenues (L1 - L2)	100.0000%		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	2.0911%		
5	Subtotal (L3 - L4)	97.9089%		
6	Revenue Conversion Factor (L1 / L5)	1.021358		
<u>Calculation of Uncollectible Factor:</u>				
7	Unity	100.0000%		
8	Combined Federal and State Tax Rate (Line 17)	0.0000%		
9	One Minus Combined Income Tax Rate (L7 - L8)	100.0000%		
10	Uncollectible Rate	0.0000%		
11	Uncollectible Factor (L9 * L10)		0.0000%	
<u>Calculation of Effective Tax Rate:</u>				
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%		
13	Arizona State Income Tax Rate			
14	Federal Taxable Income (L12 - L13)	100.0000%		
15	Applicable Federal Income Tax Rate (Line 44)			
16	Effective Federal Income Tax Rate (L14 x L15)	0.0000%		
17	Combined Federal and State Income Tax Rate (L13 + L16)		0.0000%	
<u>Calculation of Effective Property Tax Factor</u>				
18	Unity	100.0000%		
19	Combined Federal and State Income Tax Rate (L17)	0.0000%		
20	One Minus Combined Income Tax Rate (L18-L19)	100.0000%		
21	Property Tax Factor (GTM-14, L24)	2.0911%		
22	Effective Property Tax Factor (L20*L21)		2.0911%	
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			2.0911%
24	Required Operating Income (Schedule GWB-1, Line 5)	\$ 304,931		
25	Adjusted Test Year Operating Income (Loss) (Schedule GWB-10, Line 42)	\$ 127,568		
26	Required Increase in Operating Income (L24 - L25)		\$ 177,363	
27	Income Taxes on Recommended Revenue (Col. (F), L52)	\$ -		
28	Income Taxes on Test Year Revenue (Col. (C), L52)	\$ -		
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ -	
30	Recommended Revenue Requirement (Schedule GWB-1, Line 10)	\$ 1,793,712		
31	Uncollectible Rate (Line 10)	0.0000%		
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ -		
33	Adjusted Test Year Uncollectible Expense	\$ -		
34	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ -	
35	Property Tax with Recommended Revenue (GTM-15, 20)	\$ 107,333		
36	Property Tax on Test Year Revenue (GTM-15, Col A, L16)	\$ 103,545		
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 3,788	
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 181,151	

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
5/8x3/4 Inch Meter
Customer Classification
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 28.29	\$ 28.29	\$ -	0.00%
1,000	30.49	30.79	0.30	0.98%
2,000	32.69	33.29	0.60	1.84%
3,000	34.89	35.79	0.90	2.58%
4,000	37.09	38.29	1.20	3.24%
5,000	39.29	40.79	1.50	3.82%
6,000	41.49	43.29	1.80	4.34%
7,000	43.69	45.79	2.10	4.81%
8,000	45.89	48.58	2.69	5.86%
9,000	48.17	51.66	3.49	7.26%
10,000	50.52	54.74	4.23	8.36%
12,000	55.22	60.90	5.69	10.30%
14,000	59.92	67.06	7.15	11.93%
16,000	64.62	73.80	9.18	14.21%
18,000	69.54	81.12	11.58	16.65%
20,000	74.54	88.44	13.90	18.65%
25,000	87.04	106.74	19.70	22.63%
30,000	99.54	125.04	25.50	25.62%
35,000	112.04	143.34	31.30	27.94%
40,000	124.54	161.64	37.10	29.79%
45,000	137.04	179.94	42.90	31.30%
50,000	149.54	198.24	48.70	32.57%
60,000	174.54	234.84	60.30	34.55%
70,000	199.54	271.44	71.90	36.03%
80,000	224.54	308.04	83.50	37.19%
90,000	249.54	344.64	95.10	38.11%
100,000	274.54	381.24	106.70	38.87%
Average Usage 9,221	\$ 48.68	\$ 52.34	\$ 3.66	7.51%
Median Usage 5,500	\$ 40.39	\$ 42.04	\$ 1.65	4.09%

Present Rates:			
Monthly Minimum:	\$	28.29	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to 8,500	\$	2.20	
Over 16,500	\$	2.35	
Over 16,500	\$	2.50	
Proposed Rates:			
Monthly Minimum:	\$	28.29	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to 7,500	\$	2.50	
Up to 15,000	\$	3.08	
Over 15,000	\$	3.66	

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 5/8x3/4 Inch Meter (Multi-Dwelling 2 units)
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 42.44	\$ 42.44	\$ -	0.00%	
1,000	44.64	44.94	0.30	0.67%	
2,000	46.84	47.44	0.60	1.28%	
3,000	49.04	49.94	0.90	1.84%	
4,000	51.24	52.44	1.20	2.34%	
5,000	53.44	54.94	1.50	2.81%	
6,000	55.64	57.44	1.80	3.24%	
7,000	57.84	59.94	2.10	3.63%	
8,000	60.04	62.73	2.69	4.48%	
9,000	62.31	65.81	3.50	5.61%	
10,000	64.66	68.89	4.23	6.53%	
12,000	69.36	75.05	5.68	8.20%	
14,000	74.06	81.21	7.15	9.65%	
16,000	78.76	87.95	9.18	11.66%	
18,000	83.69	95.27	11.58	13.84%	
20,000	88.69	102.59	13.90	15.67%	
25,000	101.19	120.89	19.70	19.47%	
30,000	113.69	139.19	25.50	22.43%	
35,000	126.19	157.49	31.30	24.80%	
40,000	138.69	175.79	37.10	26.75%	
45,000	151.19	194.09	42.90	28.38%	
50,000	163.69	212.39	48.70	29.75%	
60,000	188.69	248.99	60.30	31.96%	
70,000	213.69	285.59	71.90	33.65%	
80,000	238.69	322.19	83.50	34.98%	
90,000	263.69	358.79	95.10	36.07%	
100,000	288.69	395.39	106.70	36.96%	
Average Usage	76.59	84.56	7.97	10.41%	
15,076	\$	\$	\$		
Median Usage	65.84	70.43	4.59	6.97%	
10,500	\$	\$	\$		

Present Rates:			
Monthly Minimum:	\$	42.44	
Gallons in Minimum:		-	
Charge Per 1,000 Gallons			
Up to 8,500	\$	2.20	
Over 16,500	\$	2.35	
Over 16,500	\$	2.50	
Proposed Rates:			
Monthly Minimum:	\$	42.44	
Gallons in Minimum:		-	
Charge Per 1,000 Gallons			
Up to 7,500	\$	2.50	
Up to 15,000	\$	3.08	
Over 15,000	\$	3.66	

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
5/8x3/4 Inch Meter (Multi-Dwelling 3 units)
Customer Classification
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 56.58	\$ 56.58	\$ -	0.00%
1,000	58.78	59.08	0.30	0.51%
2,000	60.98	61.58	0.60	0.98%
3,000	63.18	64.08	0.90	1.42%
4,000	65.38	66.58	1.20	1.84%
5,000	67.58	69.08	1.50	2.22%
6,000	69.78	71.58	1.80	2.58%
7,000	71.98	74.08	2.10	2.92%
8,000	74.18	76.87	2.69	3.63%
9,000	76.46	79.95	3.49	4.57%
10,000	78.81	83.03	4.22	5.36%
12,000	83.51	89.19	5.69	6.81%
14,000	88.21	95.35	7.15	8.10%
16,000	92.91	102.09	9.19	9.89%
18,000	97.83	109.41	11.58	11.84%
20,000	102.83	116.73	13.90	13.52%
25,000	115.33	135.03	19.70	17.08%
30,000	127.83	153.33	25.50	19.95%
35,000	140.33	171.63	31.30	22.30%
40,000	152.83	189.93	37.10	24.28%
45,000	165.33	208.23	42.90	25.95%
50,000	177.83	226.53	48.70	27.39%
60,000	202.83	263.13	60.30	29.73%
70,000	227.83	299.73	71.90	31.56%
80,000	252.83	336.33	83.50	33.03%
90,000	277.83	372.93	95.10	34.23%
100,000	302.83	409.53	106.70	35.23%
Average Usage 17,130	\$ 95.65	\$ 106.22	\$ 10.57	11.05%
Median Usage 15,500	\$ 91.73	\$ 100.26	\$ 8.53	9.30%

Present Rates:	
Monthly Minimum:	\$ 56.58
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 8,500	\$ 2.20
Over 16,500	\$ 2.35
Over 16,500	\$ 2.50
Proposed Rates:	
Monthly Minimum:	\$ 56.58
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 7,500	\$ 2.50
Up to 15,000	\$ 3.08
Over 15,000	\$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 3/4 Inch Meter
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 42.44	\$ 42.44	\$ -	0.00%
1,000	44.64	44.94	0.30	0.67%
2,000	46.84	47.44	0.60	1.28%
3,000	49.04	49.94	0.90	1.84%
4,000	51.24	52.44	1.20	2.34%
5,000	53.44	54.94	1.50	2.81%
6,000	55.64	57.44	1.80	3.24%
7,000	57.84	59.94	2.10	3.63%
8,000	60.04	62.73	2.69	4.48%
9,000	62.32	65.81	3.50	5.61%
10,000	64.67	68.89	4.23	6.53%
12,000	69.37	75.05	5.68	8.20%
14,000	74.07	81.21	7.15	9.65%
16,000	78.77	87.95	9.18	11.66%
18,000	83.69	95.27	11.58	13.84%
20,000	88.69	102.59	13.90	15.67%
25,000	101.19	120.89	19.70	19.47%
30,000	113.69	139.19	25.50	22.43%
35,000	126.19	157.49	31.30	24.80%
40,000	138.69	175.79	37.10	26.75%
45,000	151.19	194.09	42.90	28.37%
50,000	163.69	212.39	48.70	29.75%
60,000	188.69	248.99	60.30	31.96%
70,000	213.69	285.59	71.90	33.65%
80,000	238.69	322.19	83.50	34.98%
90,000	263.69	358.79	95.10	36.07%
100,000	288.69	395.39	106.70	36.96%
Average Usage 7,746	\$ 59.48	\$ 61.95	\$ 2.47	4.15%
Median Usage 5,500	\$ 54.54	\$ 56.19	\$ 1.65	3.03%

Present Rates:	
Monthly Minimum:	\$ 42.44
Gallons in Minimum:	-
Charge Per 1,000 Gallons	
Up to 8,500	\$ 2.20
Up to 16,500	\$ 2.35
Over 16,500	\$ 2.50
Proposed Rates:	
Monthly Minimum:	\$ 42.44
Gallons in Minimum:	-
Charge Per 1,000 Gallons	
Up to 7,500	\$ 2.50
Up to 15,000	\$ 3.08
Over 15,000	\$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 3/4 Inch Meter (Multi-Dwelling 7 Units)
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
\$	169.76	\$ 169.76	\$ -	0.00%
1,000	171.96	172.26	0.30	0.17%
2,000	174.16	174.76	0.60	0.34%
3,000	176.36	177.26	0.90	0.51%
4,000	178.56	179.76	1.20	0.67%
5,000	180.76	182.26	1.50	0.83%
6,000	182.96	184.76	1.80	0.98%
7,000	185.16	187.26	2.10	1.13%
8,000	187.36	190.05	2.69	1.44%
9,000	189.64	193.13	3.50	1.84%
10,000	191.99	196.21	4.22	2.20%
12,000	196.69	202.37	5.69	2.89%
14,000	201.39	208.53	7.15	3.55%
16,000	206.09	215.27	9.19	4.46%
18,000	211.01	222.59	11.58	5.49%
20,000	216.01	229.91	13.90	6.43%
25,000	228.51	248.21	19.70	8.62%
30,000	241.01	266.51	25.50	10.58%
35,000	253.51	284.81	31.30	12.35%
40,000	266.01	303.11	37.10	13.95%
45,000	278.51	321.41	42.90	15.40%
50,000	291.01	339.71	48.70	16.73%
60,000	316.01	376.31	60.30	19.08%
70,000	341.01	412.91	71.90	21.08%
80,000	366.01	449.51	83.50	22.81%
90,000	391.01	486.11	95.10	24.32%
100,000	416.01	522.71	106.70	25.65%
Average Usage				
75,885	\$ 355.72	\$ 434.45	\$ 78.73	22.13%
Median Usage				
79,500	\$ 364.76	\$ 447.68	\$ 82.92	22.73%

Present Rates:	
Monthly Minimum:	\$ 169.76
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 8,500	\$ 2.20
Up to 16,500	\$ 2.35
Over 16,500	\$ 2.50

Proposed Rates:	
Monthly Minimum:	\$ 169.76
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 7,500	\$ 2.50
Up to 15,000	\$ 3.08
Over 15,000	\$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 1 Inch Meter
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 70.73	\$ 70.73	\$ -	0.00%
1,000	72.93	73.81	0.88	1.21%
2,000	75.13	76.89	1.76	2.34%
3,000	77.33	79.97	2.64	3.41%
4,000	79.53	83.05	3.52	4.43%
5,000	81.73	86.13	4.40	5.38%
6,000	83.93	89.21	5.28	6.29%
7,000	86.13	92.29	6.16	7.15%
8,000	88.33	95.37	7.04	7.97%
9,000	90.53	98.45	7.92	8.75%
10,000	92.73	101.53	8.80	9.49%
12,000	97.13	107.69	10.56	10.87%
14,000	101.53	113.85	12.32	12.13%
16,000	105.93	120.01	14.08	13.29%
18,000	110.33	126.17	15.84	14.36%
20,000	114.73	133.06	18.33	15.97%
25,000	126.48	151.36	24.88	19.67%
30,000	138.23	169.66	31.43	22.73%
35,000	149.98	187.96	37.98	25.32%
40,000	161.73	206.26	44.53	27.53%
45,000	174.23	224.56	50.33	28.88%
50,000	186.73	242.86	56.13	30.06%
60,000	211.73	279.46	67.73	31.99%
70,000	236.73	316.06	79.33	33.51%
80,000	261.73	352.66	90.93	34.74%
90,000	286.73	389.26	102.53	35.76%
100,000	311.73	425.86	114.13	36.61%
Average Usage 12,966	\$ 99.26	\$ 110.67	\$ 11.41	11.50%
Median Usage 7,500	\$ 87.23	\$ 93.83	\$ 6.60	7.57%

Present Rates:			
Monthly Minimum:	\$	70.73	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to 20,000	\$	2.20	
Up to 40,000	\$	2.35	
Over 40,000	\$	2.50	
Proposed Rates:			
Monthly Minimum:	\$	70.73	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to 18,750	\$	3.08	
Over 18,750	\$	3.66	

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 1 1/2 Inch Meter
Test Year Ended August 31, 2011

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
\$	\$ 141.46	\$ 141.46	\$ -	0.00%
1,000	143.81	144.54	0.73	0.51%
2,000	146.16	147.62	1.46	1.00%
3,000	148.51	150.70	2.19	1.47%
4,000	150.86	153.78	2.92	1.94%
5,000	153.21	156.86	3.65	2.38%
6,000	155.56	159.94	4.38	2.82%
7,000	157.91	163.02	5.11	3.24%
8,000	160.26	166.10	5.84	3.64%
9,000	162.61	169.18	6.57	4.04%
10,000	164.96	172.26	7.30	4.43%
12,000	169.66	178.42	8.76	5.16%
14,000	174.36	184.58	10.22	5.86%
16,000	179.06	190.74	11.68	6.52%
18,000	183.76	196.90	13.14	7.15%
20,000	188.46	203.06	14.60	7.75%
25,000	200.96	218.46	17.50	8.71%
30,000	213.46	233.86	20.40	9.56%
35,000	225.96	249.26	23.30	10.31%
40,000	238.46	266.11	27.65	11.60%
45,000	274.01	284.41	10.40	3.80%
50,000	309.56	302.71	(6.85)	-2.21%
60,000	380.66	339.31	(41.35)	-10.86%
70,000	451.76	375.91	(75.85)	-16.79%
80,000	522.86	412.51	(110.35)	-21.11%
90,000	593.96	449.11	(144.85)	-24.39%
100,000	665.06	485.71	(179.35)	-26.97%
Average Usage 9,080	\$ 162.80	\$ 169.43	\$ 6.63	4.07%
Median Usage 5,500	\$ 154.39	\$ 158.40	\$ 4.01	2.60%

Present Rates:	
Monthly Minimum:	\$ 141.46
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 20,000	\$ 2.35
Up to 40,000	\$ 2.50
Over 40,000	

Proposed Rates:	
Monthly Minimum:	\$ 141.46
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 37,500	\$ 3.08
Over 37,500	\$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 2 Inch Meter
Test Year Ended August 31, 2011

<u>Usage</u>	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
\$	\$ 226.34	\$ 226.34	\$ -	0.00%
1,000	228.54	229.42	0.88	0.39%
2,000	230.74	232.50	1.76	0.76%
3,000	232.94	235.58	2.64	1.13%
4,000	235.14	238.66	3.52	1.50%
5,000	237.34	241.74	4.40	1.85%
6,000	239.54	244.82	5.28	2.20%
7,000	241.74	247.90	6.16	2.55%
8,000	243.94	250.98	7.04	2.89%
9,000	246.14	254.06	7.92	3.22%
10,000	248.34	257.14	8.80	3.54%
12,000	252.74	263.30	10.56	4.18%
14,000	257.14	269.46	12.32	4.79%
16,000	261.54	275.62	14.08	5.38%
18,000	265.94	281.78	15.84	5.96%
20,000	270.34	287.94	17.60	6.51%
25,000	282.09	303.34	21.25	7.53%
30,000	293.84	318.74	24.90	8.47%
35,000	305.59	334.14	28.55	9.34%
40,000	317.34	349.54	32.20	10.15%
45,000	329.84	364.94	35.10	10.64%
50,000	342.34	380.34	38.00	11.10%
60,000	367.34	411.14	43.80	11.92%
70,000	392.34	447.74	55.40	14.12%
80,000	417.34	484.34	67.00	16.05%
90,000	442.34	520.94	78.60	17.77%
100,000	467.34	557.54	90.20	19.30%
Average Usage				
15,556	\$ 260.56	\$ 274.25	\$ 13.69	5.25%
Median Usage				
16,500	\$ 262.64	\$ 277.16	\$ 14.52	5.53%

Present Rates:	
Monthly Minimum:	\$ 226.34
Gallons in Minimum:	-
Charge Per 1,000 Gallons	
Up to 20,000	\$ 2.20
Up to 40,000	\$ 2.35
Over 40,000	\$ 2.50
Proposed Rates:	
Monthly Minimum:	\$ 226.34
Gallons in Minimum:	-
Charge Per 1,000 Gallons	
Up to 60,000	\$ 3.08
Over 60,000	\$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification
4 Inch Meter
Test Year Ended August 31, 2011

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 707.32	\$ 707.32	\$ -	0.00%
1,000	709.52	710.40	0.88	0.12%
2,000	711.72	713.48	1.76	0.25%
3,000	713.92	716.56	2.64	0.37%
4,000	716.12	719.64	3.52	0.49%
5,000	718.32	722.72	4.40	0.61%
6,000	720.52	725.80	5.28	0.73%
7,000	722.72	728.88	6.16	0.85%
8,000	724.92	731.96	7.04	0.97%
9,000	727.12	735.04	7.92	1.09%
10,000	729.32	738.12	8.80	1.21%
12,000	733.72	744.28	10.56	1.44%
14,000	738.12	750.44	12.32	1.67%
16,000	742.52	756.60	14.08	1.90%
18,000	746.92	762.76	15.84	2.12%
20,000	751.32	768.92	17.60	2.34%
25,000	763.07	784.32	21.25	2.78%
30,000	774.82	799.72	24.90	3.21%
35,000	786.57	815.12	28.55	3.63%
40,000	798.32	830.52	32.20	4.03%
45,000	810.82	845.92	35.10	4.33%
50,000	823.32	861.32	38.00	4.62%
60,000	848.32	892.12	43.80	5.16%
70,000	873.32	922.92	49.60	5.68%
80,000	898.32	953.72	55.40	6.17%
90,000	923.32	984.52	61.20	6.63%
100,000	948.32	1,015.32	67.00	7.07%
Average Usage				
31,885	\$ 779.25	\$ 805.53	\$ 26.28	3.37%
Median Usage				
34,500	\$ 785.40	\$ 813.58	\$ 28.18	3.59%

Present Rates:
Monthly Minimum: \$ 707.32
Gallons in Minimum: -
Charge Per 1,000 Gallons
Up to 20,000 \$ 2.20
Up to 40,000 \$ 2.35
Over 40,000 \$ 2.50

Proposed Rates:
Monthly Minimum: \$ 707.32
Gallons in Minimum: -
Charge Per 1,000 Gallons
Up to 187,500 \$ 3.08
Over 187,500 \$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification 6 Inch Meter
Test Year Ended August 31, 2011

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 1,414.65	\$1,414.65	\$ -	0.00%
1,000	1,416.85	1,417.73	\$ 0.88	0.06%
2,000	1,419.05	1,420.81	\$ 1.76	0.12%
3,000	1,421.25	1,423.89	\$ 2.64	0.19%
4,000	1,423.45	1,426.97	\$ 3.52	0.25%
5,000	1,425.65	1,430.05	\$ 4.40	0.31%
6,000	1,427.85	1,433.13	\$ 5.28	0.37%
7,000	1,430.05	1,436.21	\$ 6.16	0.43%
8,000	1,432.25	1,439.29	\$ 7.04	0.49%
9,000	1,434.45	1,442.37	\$ 7.92	0.55%
10,000	1,436.65	1,445.45	\$ 8.80	0.61%
12,000	1,441.05	1,451.61	\$ 10.56	0.73%
14,000	1,445.45	1,457.77	\$ 12.32	0.85%
16,000	1,449.85	1,463.93	\$ 14.08	0.97%
18,000	1,454.25	1,470.09	\$ 15.84	1.09%
20,000	1,458.65	1,476.25	\$ 17.60	1.21%
25,000	1,470.40	1,491.65	\$ 21.25	1.45%
30,000	1,482.15	1,507.05	\$ 24.90	1.68%
35,000	1,493.90	1,522.45	\$ 28.55	1.91%
40,000	1,505.65	1,537.85	\$ 32.20	2.14%
45,000	1,518.15	1,553.25	\$ 35.10	2.31%
50,000	1,530.65	1,568.65	\$ 38.00	2.48%
60,000	1,555.65	1,599.45	\$ 43.80	2.82%
70,000	1,580.65	1,630.25	\$ 49.60	3.14%
80,000	1,605.65	1,661.05	\$ 55.40	3.45%
90,000	1,630.65	1,691.85	\$ 61.20	3.75%
100,000	1,655.65	1,722.65	\$ 67.00	4.05%
Average Usage	\$ 1,414.65	\$1,414.65	\$ -	0.00%
Median Usage	\$ 1,414.65	\$1,414.65	\$ -	0.00%

Present Rates:
Monthly Minimum: \$ 1,414.65
Gallons in Minimum -
Charge Per 1,000 Gallons
Up to 20,000 \$ 2.20
Up to 40,000 \$ 2.35
Over 40,000 \$ 2.50

Proposed Rates:
Monthly Minimum: \$ 1,414.65
Gallons in Minimum -
Charge Per 1,000 Gallons
Up to 375,000 \$ 3.08
Over 375,000 \$ 3.66

Avra Water Co-Op, Inc.
Bill Comparison of Present and Proposed Rates
Customer Classification Construction Water
Test Year Ended August 31, 2011
(Excludes all Revenue Related Taxes)

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ -	\$ -	\$ -	0.00%
1,000	4.00	4.00	-	0.00%
2,000	8.00	8.00	-	0.00%
3,000	12.00	12.00	-	0.00%
4,000	16.00	16.00	-	0.00%
5,000	20.00	20.00	-	0.00%
6,000	24.00	24.00	-	0.00%
7,000	28.00	28.00	-	0.00%
8,000	32.00	32.00	-	0.00%
9,000	36.00	36.00	-	0.00%
10,000	40.00	40.00	-	0.00%
12,000	48.00	48.00	-	0.00%
14,000	56.00	56.00	-	0.00%
16,000	64.00	64.00	-	0.00%
18,000	72.00	72.00	-	0.00%
20,000	80.00	80.00	-	0.00%
25,000	100.00	100.00	-	0.00%
30,000	120.00	120.00	-	0.00%
35,000	140.00	140.00	-	0.00%
40,000	160.00	160.00	-	0.00%
45,000	180.00	180.00	-	0.00%
50,000	200.00	200.00	-	0.00%
60,000	240.00	240.00	-	0.00%
70,000	280.00	280.00	-	0.00%
80,000	320.00	320.00	-	0.00%
90,000	360.00	360.00	-	0.00%
100,000	400.00	400.00	-	0.00%
Average Usage 4,955	\$ 19.82	\$ 19.82	\$ -	0.00%
Median Usage 4,000	\$ 16.00	\$ 16.00	\$ -	0.00%
<p>Present Rates: Monthly Minimum: \$ - Gallons in Minimum Charge Per 1,000 Gallons - All Gallons \$ 4.00</p> <p>Proposed Rates: Monthly Minimum: \$ - Gallons in Minimum Charge Per 1,000 Gallons - All Gallons \$ 4.00</p>				